

2007–08 FUNDING MANUAL



SOUTH CAROLINA DEPARTMENT OF EDUCATION

Jim Rex
State Superintendent of Education
Columbia, South Carolina



Together, we can

ACKNOWLEDGMENTS

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2007–08

FUNDING MANUAL

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FOREWORD

We are pleased to provide you with the *2007–08 Funding Manual*. This document serves as an important resource for identifying fiscal and compliance criteria for most of the funds disbursed to South Carolina school districts through the South Carolina Department of Education. This information should assist you in your analysis of funding allocations and should enhance your ability to maximize the financial resources available to your district.

The format of the *Funding Manual* is designed for ease of use in identifying funding sources and program objectives. In our efforts to provide school districts with better tools, we are continuing to improve this document. Over the past few years, the *Funding Manual* has been enhanced by the inclusion of the names, phone numbers, and e-mail addresses of the individuals within the Department who serve as the primary contacts for each program listed in the publication.

As additional or revised funding information becomes available during the school year, an addendum to this publication will be prepared and disseminated to users. A copy of the *Funding Manual* will be posted to the Department's Web site at <http://www.ed.sc.gov/agency/offices/finance/manuals/> under the title **2007-2008 Funding Manual**.

The staff members of the Office of Finance are prepared to provide technical assistance to you throughout the year.

Jim Rex
State Superintendent of Education

INTRODUCTION

This funding manual is designed to provide the user with an organized, informative source of programmatic guidelines and expenditure guidelines associated with the various funding programs for South Carolina public schools.

This document details the funding levels and **allowed expenditures** of the following sources:

- Education Finance Act of 1977 (Act 163),
- Education Improvement Act of 1984,
- Early Childhood Development and Academic Assistance Act of 1993 (Act 135),
- Education Accountability Act of 1998,
- Child Development Education Pilot Program
- state restricted funding,
- education lottery act programs and
- federally funded programs.

The following format for legal citations is used in the *Funding Manual*. The text reference to the South Carolina Code of Laws is “S.C. Code Ann.” [Annotated], followed by the appropriate section numbers. If a section has been amended and is included in the annual supplement, the abbreviation “Supp.” and the appropriate year will follow the section number.

The text reference for the 2007–08 General Appropriation Act will be listed as General Appropriation Act, 2007 S.C. Acts 117, followed by any applicable proviso number.

Any questions or comments concerning this manual may be directed to

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Funding Flexibility Procedures (FY 2007–08)

Provisos 1.46 and 1A.46 of the General Appropriation Act, 2007, state “for fiscal year 2007–08, all school districts and special schools of this State may transfer up to 100 percent of funds between programs to any instructional program provided the funds are utilized for direct classroom instruction.”

The following flexibility procedures have been implemented for FY 2007–08:

1. All transfers, including requests for Barnwell funds, must be completed and submitted to SDE by May 1, 2008.
2. Districts may “transfer up to 100 percent of funds between programs to any instructional program provided the funds are utilized for direct classroom instruction”. What this means is you may transfer revenue between programs regardless of fund source (the exceptions being the General Fund and Lottery Funds) as long as those expenditures are recorded in a 100 function.
3. If you choose to take advantage of this flexibility, you **must** maintain the integrity of the program guidelines as outlined in the Funding Manual.
4. Barnwell funds may be expended for any instructional program.
5. The following appropriations are **excluded** from this flexibility:

<u>Program</u>	<u>Revenue Code</u>
EEDA 8 th Grade Awareness (Career Interest Inventories)	3117
EEDA Career Specialists	3118
Refurbishment of K–8 Science Kits	3126
Child Development Education Pilot Program (CDEPP)	3134
Junior Scholars Program	3523
National Board Certification (NBC) Salary Supplement	3532
Teacher of the Year Awards	3533
Teacher Salary Increase	3550
School Employer Contributions	3555
EAA Technical Assistance	3568
Teacher Supplies	3577
Principal Salary/Fringe Increase	3582
Bus Driver Salary Supplement	3598

6. Lottery funds and Federal funds are excluded from the flexibility provisos. Also, “any grant or technical assistance funds allocated directly to an individual school may not be reduced or reallocated within the school district

and must be expended by the receiving school only according to the guidelines governing the funds.”

7. The Education Oversight Committee will perform a comprehensive review of ALL flexibility transfers. Any justification you provide must be complete and detailed. This information will also be provided to members of the General Assembly.

SECTION 1

Education Finance Act

REVENUE 3300 EDUCATION FINANCE ACT (EFA)

SUBFUND 100 GENERAL FUND

Allocation Formula

The EFA appropriation for 2007–08 is \$1,506,721,766.

The ADM (average daily membership) for each student classification is multiplied by the weighting factor for the respective classification to determine the weighted pupil units (WPU) for each classification. The district's total WPU for all classifications is multiplied by the base student cost (BSC) to arrive at the total cost for the foundation program.

The amount of local support the district is required to provide is determined by computing the total statewide collective local share (approximately 30 percent) of the cost of the foundation program multiplied by the district's index of taxpaying ability. The district's index of taxpaying ability is the district's relative fiscal capacity compared to that of all other districts in the State, based on the full market value of all taxable property of the district.

The amount that the State provides to each school district is the difference between the total cost for the district to provide the foundation program and the district's required local support.

Eighty-five (85) percent of the funds allocated through state and local effort for each weighted classification, except the Speech classification, must be spent in direct and indirect aid in the specific program (classification) that serves the students who generated the funds. Districts failing to comply with this requirement are subject to a loss or reduction of state funds.

In order to qualify for state funds under this act, each school district is required to pay each certified teacher or administrator an annual salary in accordance with the State's minimum salary schedule for the employee's experience and class.

base student cost (BSC) = \$2,476

state weighted pupil units (WPU) = 864,550

Allocations for EFA are paid as one-twelfth of the projected total district allocation each month on the following calculation:

Formula Calculation

$$(\text{district WPU} \times \text{BSC}) - (\text{state WPU} \times \text{BSC} \times \text{index} \times .3) = \text{district allocation}$$

Legal References

S.C. Code Ann. § 59-20-10 *et seq.* (2004)

Education Finance Act of 1977 (Act 163)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.3, 1.4, and 1.8

Guidelines

The Education Finance Act of 1977 (Act 163) was developed through a spirit of cooperation among educational interests and legislative leadership. It was enacted to achieve school finance reform and was designed to ensure that every child in each public school receives an educational opportunity that meets state standards. It established a reasonable balance between the portion of the funds to be paid by the State (approximately 70 percent) and the portion of the funds to be paid by the districts collectively (approximately 30 percent) in support of the foundation program.

The purpose of the Act, according to its legislative background, can be summarized in three words: adequacy, equality, and accountability. These are accomplished by providing each public school student an equal educational opportunity in terms of financial support and by requiring each school district to report how these financial resources are used in the providing of educational programs.

So that funds will be equitably distributed to the school districts on the basis of student need, cost factors called “weightings” are used to provide for the relative cost difference among educational programs. A weighting of 1.0 is assigned to students in grades four through eight who are being educated in regular classroom settings. These students are considered to be the most economically educated group. The funding level for this group is called the base student cost (BSC) and supports the costs necessary to meet the criteria established by the State Legislature.

Each school district must maintain a program membership for every school in that district by compiling the student membership for each of the fifteen classifications. The cumulative 135-day ADM of each school district by program classification determines the district’s monetary entitlement. The district’s ADM is computed and

reported in accordance with the regulations of the State Board of Education. Funds are disbursed monthly to the school districts. The final allocation of state funds is based on the cumulative 135-day ADM in each classification.

The following is a list of the classifications, weightings, and revenue codes:

<u>Revenue Codes</u>	<u>Program Code</u>	<u>Classification</u>	<u>Weighting</u>
3311	K	Kindergarten	1.30
3312	P	Primary	1.24
3313	EL	Elementary	1.00
3314	HS	High School	1.25
3315	TM	Trainable Mentally Handicapped*	2.04
3316	SP	Speech Handicapped	1.90
3317	HO	Homebound	2.10
3321	EH	Emotionally Handicapped	2.04
3322	EM	Educable Mentally Handicapped	1.74
3323	LD	Learning Disabilities	1.74
3324	HH	Hearing Handicapped	2.57
3325	VH	Visually Handicapped	2.57
3326	OH	Orthopedically Handicapped	2.04
3327	V1	Vocational (Grades 9–12)	1.29
3327	V2	Vocational (Grades 9–12)	1.29
3327	V3	Vocational (Grades 9–12)	1.29
3331	AU	Autism	2.57

*Includes Profoundly Mentally Handicapped.

Note: Alternative students will be reported separately to the Office of Finance at the 135th day of school. (See EAA Alternative Schools Program, Revenue Code 3596, Subfund 396, in section 3 of this document.)

The appropriate accounts for **allowed expenditures** are

100-100-100**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
100-100-600	100-200-600

**Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with EFA guidelines. As a result, the function and object account

codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

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SECTION 2

Education Reform Initiatives

EDUCATION IMPROVEMENT ACT (EIA)

The Education Improvement Act of 1984 was South Carolina's original blueprint for enacting a quality program of public instruction for current and future generations. A one-cent state sales tax increase provided additional funds to

- raise student performance by increasing academic standards;
- strengthen the teaching and testing of basic skills;
- elevate the teaching profession;
- improve leadership, management, and fiscal efficiency;
- implement quality controls and reward productivity;
- create more effective partnerships among schools, parents, community, and business; and
- provide school buildings that are conducive to improved student learning.

The Education Improvement Act represents South Carolina's effort to improve the quality of its public education system. The Act is a comprehensive education reform plan containing specific programs and strategies for improving public education in the State, as well as mechanisms for distributing funds for the Act's implementation.

To guard against school districts' reducing their existing financial effort as a result of the increased level of state funding, the Act requires that each district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees.

In accordance with S.C. Code Ann. § 59-21-1020 (2005), "Any line item appropriation not fully expended for any program under the South Carolina Education Improvement Act of 1984 reverts to the fund." Proviso 1A.46 to the 2006 State Appropriation Act permits an exception to this mandate by allowing school districts and special schools to carry forward unexpended funds from the prior fiscal year into the current fiscal year to be used for the same purpose.

However, the Office of Finance has determined that because of the nature of certain allocations, the following EIA program strategies are **excluded** from the carryover provision:

Bus Driver Salary Supplement (Revenue 3598, Subfund 398)

Junior Scholars Program (Revenue 3523, Subfund 323)

National Board Certification (NBC) Salary Supplement (Revenue 3532, Subfund 332)

Principal Salary/Fringe Increase (Revenue 3582, Subfund 382)

School Employer Contributions (Revenue 3555, Subfund 355)

Teacher of the Year Awards (Revenue 3533, Subfund 333)

Teacher Salary Increase (Revenue 3550, Subfund 350)

Teacher Supplies (Revenue 3577, Subfund 377)

EARLY CHILDHOOD DEVELOPMENT AND ACADEMIC ASSISTANCE ACT (ACT 135)

The Early Childhood Development and Academic Assistance Act of 1993 (Act 135) offers the opportunity to focus on a planning process that will result in a renewal of schools and school districts in South Carolina. Through the input of all the members of a school community by way of the representatives on the School Improvement Council, these plans serve as a guide to

- place an emphasis on early childhood education and dropout prevention while promoting assistance for students at every grade level that is more flexible and tailored to individual needs and learning styles;
- focus the State's resources on academic success and prevention of academic problems;
- establish the expectation that through extra assistance and learning time that enables young students to attain essential skills and success, all children will be prepared for the fourth grade and all students will graduate from high school with their peers;
- promote the advancement of age-appropriate and individually appropriate curricula and coordinated programs from preschool through grade three that are supportive of the curriculum in grades four through twelve; and
- allow districts and schools greater flexibility in providing targeted, coordinated programs of student assistance.

The EIA subfunds for Act 135 include the following:

<u>Subfund</u>	<u>Program/Strategy</u>
313	Parenting/Family Literacy
340	Early Childhood Program (4K Programs Serving Four-Year-Old Children)
346	Academic Assistance K–3
348	Academic Assistance 4–12
349	Academic Assistance Reading Recovery®

SOUTH CAROLINA EDUCATION ACCOUNTABILITY ACT

The South Carolina Education Accountability Act of 1998 was enacted to establish a performance-based accountability system. This new accountability system focuses on improving the teaching process and learning experiences to provide students with a strong academic foundation. The Act assigns responsibilities for improving student performance and for taking action to improve classroom practice and school performance to the Governor, the General Assembly, the Education Oversight Committee, the State Board of Education, the State Department of Education, local school boards, colleges and universities, administrators, teachers, and parents. Specifically the accountability system is designed to

- use academic achievement standards to encourage higher performance by aligning the state assessment to those standards and linking policies and criteria for performance standards, accreditation, reporting, school rewards and targeted assistance;
- provide an annual report card with a performance indicator system to provide clear and specific information to parents and the general public about the school's and the district's academic performance and their performance in other areas;
- require all districts to develop and implement local accountability systems to stimulate quality teaching and learning practices and to target assistance to low-performing schools;
- provide resources to strengthen teaching and learning in the classroom in order to improve student performance and to reduce gaps in performance;
- provide support for the professional development of teachers and other school staff; and
- expand the ability to evaluate the system and to conduct in-depth studies on implementation, efficiency, and effectiveness to measure academic improvement efforts.

Funds being distributed to school districts for Education Accountability Act (EAA) programs for school year 2007–08 include the following:

<u>EIA</u> <u>Subfunds</u>	<u>Revenue</u>	<u>Program Title</u>
368	3568	EAA Technical Assistance
383	3583	EAA Summer School
384	3584	EAA Comprehensive Remediation

388	3588	EAA Palmetto Gold and Silver Awards
393	3593	EAA Reduce Class Size Grades 1–3
396	3596	EAA Alternative Schools Program

SOUTH CAROLINA PUBLIC CHARTER SCHOOL ACT

The South Carolina Public Charter School Act of 1996 was enacted to provide for the manner in which a charter school shall be formed, funded, regulated, and governed. The Act (S.C. Code Ann. § 59-40-10 *et seq.* (2005)) provides the capability to design and operate public charter schools in order to “improve student learning,” “encourage the use of a variety of productive teaching methods,” “establish new forms of accountability for schools,” and “create new professional opportunities for teachers.”

The South Carolina Department of Education (SDE) awards public Charter School Planning-Implementation Grants to eligible applicants with funds provided by the U.S. Department of Education. Information on these federal grants is provided in section 6 of this manual. Once a charter has been approved by a sponsoring school district, additional state, local, and federal funds are available for the operation of the public charter school. State and local funding is distributed to the charter school according to the following payment method:

The **State** will make payments for the district to the **county treasurer**. The county treasurer will disburse funds to the **school district**. The school district will disburse funds to the **charter school** based on the following formula:

For a charter school established on July 1, 2007, audited General Fund revenues from FY 2005–06 will be divided by FY 2005–06 weighted pupil units (WPU). The result is then increased or decreased by the 2006–07 EFA inflation factor and again increased or decreased by the 2007–08 EFA inflation factor. This product is multiplied by the charter school’s WPUs.

- Payments are to be made monthly beginning July 1. Before the first payment, the funding calculation must be verified by the SDE. The amount of the payment is based on a WPU estimate mutually agreed upon by the district and the charter school. An adjustment will be made at the 45-day pupil count, and a final allocation will be based on the 135-day pupil count.
- Districts should update a charter’s monthly payments at the 45th day as well as adjusting for the FY 2006–07 audited general fund revenues.
- The charter school will utilize SDE’s pupil accounting and student accountability systems. The charter school will report its student data to the **school district** that will in turn report to the **SDE**.
- The charter school may negotiate the purchase of other services from the school district (e. g., custodial, warehousing, maintenance).

A proportionate share of federal and state categorical aid funds (EIA and state-restricted grants) will be disbursed to the public charter school based on the number of students eligible for such funds. In accordance with Section 10306(a) of Elementary and Secondary Education Act, as reauthorized by the No Child Left Behind Act of 2001, Title V, Part B, Public Charter Schools,

each State educational agency shall take such measures as are necessary to ensure that every charter school receives the Federal funding for which the charter school is eligible not later than 5 months after the charter school first opens, notwithstanding the fact that the identity and characteristics of the students enrolling in that charter school are not fully and completely determined until that charter school actually opens. The measures similarly shall ensure that every charter school expanding its enrollment in any subsequent year of operation receives the Federal funding for which the charter school is eligible not later than 5 months after such expansion.

For additional information on the funding process for public charter schools, see appendix B.

Responsible Offices:	Office of School Choice, Division of Educational Services Office of Finance, Division of Finance and Operations
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MEDICAID OVERVIEW

The Medicaid program was established by Title XIX of the Social Security Act to provide medical assistance to low-income individuals such as pregnant women, children, and the aged, blind or disabled. The Medicaid program is a cooperative federal-state program where both the federal and state governments participate in the funding. States' participation rates, established by the federal government, are based on the State's per capita income and are recalculated annually. South Carolina's state participation rate effective October 1, 2004 through September 30, 2005 for medical services was 30.11% and the federal participation rate (FFP) for South Carolina was 69.89%. The annual state rate effective for October 1, 2005 through September 30, 2006 is 30.68% and the federal participation rate (FFP) is 69.32%. Family planning services are an exception to this rate and are reimbursable at an enhanced rate of 90% FFP and 10% state matching funds.

The Act and implementing regulations define the types of services a state may and must offer and the categories of recipients it may and must cover. States design and administer the program under the oversight of the Centers for Medicare & Medicaid Services (CMS). A state's choice as to the medical assistance it offers to various categories of recipients are reflected in its Medicaid state plan, a comprehensive written document that describes the nature and scope of services and recipients of the state's Medicaid program.

In 1997, the state children's health insurance program or SCHIP was enacted under Title XXI of the Social Security Act to enable more medical coverage for children. The national reimbursement rate for this program is 80% FFP with 20% state participation. This legislation allowed states to cover children at poverty levels above the Medicaid levels of 133% of poverty for children ages 2 to 6 and 100% of poverty for children ages 7 to 19. For a family of 4, this income limit in 2004 was \$ 25,071 for 133% and \$18,850 for 100%. South Carolina covers these children up to 150% of poverty, or \$ 28,275 (in 2004) for a family of 4. Some other states cover children up to 175% or 200% of poverty. In South Carolina, this program is called Partners for Healthy Children.

School-based health services are an effective method of providing essential medical care to Medicaid eligible children. Section 1905(a)(4)(B) of the Act includes early and periodic screening, diagnostic, and treatment services (EPSDT) as a mandatory Medicaid service for children. School-based services include routine preventive health care, primary treatment and services for children with special needs. South Carolina schools presently provide approximately 13 Medicaid services to pre-school and school age children.

The Medicaid program also allows reimbursement of costs for administration. The administrative reimbursement rates are the same for all states. The general administrative reimbursement rate is 50% FFP (federal financial participation) and 50% state funds. Enhanced administrative rates are allowable at 75%, for skilled

professional medical personnel and Medicaid information systems, and 90% for family planning. South Carolina schools presently participate in the Medicaid administrative claiming program, reimbursable at 50%.

Further information on Medicaid can be found by visiting the Department of Education website <<http://ed.sc.gov>> and the Office of School-Based Health.

Section 3

EIA Strategy Descriptions, Guidelines, and Funding

(Listed by Subfund Code)^a

EIA Subfund	Revenue Code	School District Strategy	2007–08 State Allocation	Page Number
301	3501	Increase High School Diploma Requirements	\$23,632,801	19
305	3505	School Technology Initiative	2,000,000	21
309	3509	Arts in Education	1,597,584	25
313	3513	Parenting/Family Literacy	5,605,803	28
315	3515	Advanced Placement Courses	3,470,000	32
315	3517	Advanced Placement Singleton	500,000	34
320	3520	Gifted and Talented Academic	30,451,889	36
322	3522	Gifted and Talented Artistic	4,302,531	40
323	3523	Junior Scholars Program (No Carryover Provision)	51,558	43
325	3525	Career and Technology Education Equipment	3,963,520	44
327	3527	Critical Teaching Needs	602,911	48
330	3530	Trainable and Profoundly Mentally Disabled Student Services	4,205,017	50
332	3532	National Board Certification (NBC) Salary Supplement (No Carryover Provision)	45,824,534	52

EIA Subfund	Revenue Code	School District Strategy	2007–08 State Allocation	Page Number
333	3533	Teacher of the Year Awards (No Carryover Provision)	\$166,102	54
334	3534	Professional Development on Standards	6,130,000	55
335	3535	Institute of Reading (South Carolina Reading Initiative—Middle Grades)	2,962,874	58
340	3540	Early Childhood Program (4K Programs Serving Four- Year-Old Children)	21,532,678	61
342	3542	Preschool Programs for Children with Disabilities	3,973,584	65
346	3546	Academic Assistance K–3	60,399,459	68
348	3548	Academic Assistance 4–12	55,753,347	74
349	3549	Academic Assistance Reading Recovery®	3,200,000	80
350	3550	Teacher Salary Increase (No Carryover Provision)	79,649,700	84
353	3553	Adult Education Remedial	1,000,000	86
355	3555	School Employer Contributions (No Carryover Provision)	16,097,204	89
361	3561	Mathematics and Science Centers	2,900,382	90
362/363	3562	Adult Education, Basic (Includes Rural and Workforce Initiatives)	12,677,703	92
364	3564	Adult Education, Young Adult Initiative	1,600,000	99
365	3565	Adult Education, Literacy	2,300,000	102

EIA Subfund	Revenue Code	School District Strategy	2007–08 State Allocation	Page Number
368	3568	EAA Technical Assistance	\$75,074,773	105
375	3575	Competitive Teacher Grants	1,287,044	107
377	3577	Teacher Supplies (No Carryover Provision)	12,750,000	109
378	3578	High Schools That Work/Making Middle Grades Work	1,000,000	111
382	3582	Principal Salary/Fringe Increase (No Carryover Provision)	3,098,123	114
383/384	3583	EAA Summer School/ Comprehensive Remediation	30,750,000	115
388	3588	EAA Palmetto Gold & Silver Awards	3,000,000	118
390	3590	Reallocation of EIA Funds (School Building)	TBD ^b	120
391	3591	Excellence in Middle Schools	4,937,500	123
392	3592	School-to-Work Transition Act	4,064,483	125
393	3593	EAA Reduce Class Size Grades 1–3	35,047,429	129
396	3596	EAA Alternative Schools Program	11,688,777	131
398	3598	Bus Driver Salary Supplement (No Carryover Provision)	450,776	133

^a According to Proviso 1A.46 of the General Appropriation Act, 2007 S.C. Acts 117, school districts and special schools may carry forward unexpended Education Improvement Act funds from the prior fiscal year into the current fiscal year to be used for the same purpose.

^b To be determined.

SUBFUND 301 EIA

district 2d preceding year 135-day ADM (grades 9–12)
state 2d preceding year 135-day ADM (grades 9–12)

$$X \text{ funds available} = \text{district allocation}$$

24 S.C. Code Ann. Regs. 43-234 and 43-259 (State Board of Education Regulations)

The appropriate accounts for **allowed expenditures** are

301-114-100	High School Programs Salaries
301-114-200	High School Programs Employee Benefits
301-114-410	High School Programs Supplies
301-114-445	High School Programs Technology and Software Supplies
301-114-540	High School Programs Equipment
301-114-545	High School Programs Technology Equipment and Software

301-115-100	Vocational Programs Salaries
301-115-200	Vocational Programs Employee Benefits
301-115-410	Vocational Programs Supplies
301-115-445	Vocational Programs Technology and Software Supplies
301-115-540	Vocational Programs Equipment
301-115-545	Vocational Programs Technology Equipment and Software

Responsible Office:	Office of Quality Assurance, Division of Accountability
Contact:	Elwood Lewis, 803-734-8340
E-Mail Address:	elewis@ed.sc.gov

REVENUE 3505 SCHOOL TECHNOLOGY INITIATIVE

SUBFUND 305 EIA FUND

Allocation Formula

TO BE DETERMINED.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.71 and 72.35

Guidelines

Expenditures made with these funds should support the local implementation of the South Carolina Educational Technology Plan, district technology, district strategic, school renewal plans, and local implementation of the Teacher Technology Proficiency Proviso (1.25). Purchases should take into account issues projected in long-range plans such as the application of technology to teaching and learning.

The Teacher Technology Proficiency Proviso (1.25) states that “the State Department of Education shall approve teacher technology competency standards and local school districts must require teachers to demonstrate proficiency in these standards as part of each teacher’s Professional Development Plan.” Approval of the teacher technology standards by the Department shall be a prerequisite for expenditure of district technology funds. Accordingly, each district must submit and receive approval of its district technology plan, including technology professional development plans and standards, by the Office of eLearning in the State Department prior to expenditure of these funds.

Additionally, districts are required to complete an annual online school and district technology inventory site survey for the preceding school year. This survey must be completed for each year in which funds are received or expended. Completion of a separate online Technology Professional Development Survey is no longer required.

If either of these requirements are not currently met for your district, you are not authorized to expend these funds. Failure to comply with either of these two requirements can result in your district being required to return these funds.

To ensure the maximum impact in each school, the following guiding principles for allowed purchases should be considered. Purchases should

- provide for any hardware, software, or connectivity that is necessary to ensure extended connectivity and use of the dedicated telecommunications lines of the state network OR provide for technology professional development or instructional materials to support technology professional development;
- focus on resources and professional development that facilitate integrated curriculum-based use of technology that centers on weaving technology resources into daily instruction and on using them to support the curriculum standards;
- supplement but not supplant the existing or projected school and district technology budgets;
- reflect equitable distribution of funds throughout the district;
- reflect planning by a broadly representative committee within the district;
- match technologies to the local need, considering the fact that all technologies, video equipment, computers, telecommunications routers, DSUs, hubs, servers, wiring, and so forth are appropriate uses for these funds; and
- support the State-provided Windows-based software packages (SASlxp, ABACUSxp, Tranquility, and ACT) by allowing up to 20 percent of this allocation to be used for purchasing hardware to support these packages.

In addition, for any portion of these funds used for technology professional development, the following guidelines are to be followed:

- These funds must be used for graduate course contracts with South Carolina colleges and universities, instructor stipends for graduate or recertification courses offered by districts, minicourse modules, professional development conference workshops, and technical courses and technology conference registration fees.
- These funds may also be used to purchase instructional materials to support the courses and workshops offered in districts. This can include material goods such as software and equipment (e.g., digital cameras) to be used in training; however, these materials must remain district property and may not be retained by course participants.
- With district discretion, a portion of these funds may be used to support technical courses for building-level technical support persons.

- Currently employed, certified, public school K–12 educators are eligible to participate in courses and workshops funded by this initiative. This includes teachers, media specialists, curriculum and instructional leaders, principals, and superintendents. In addition, district technical personnel are eligible to participate in specialized technical courses.
- Prior to offering district recertification courses, school districts must routinely submit an application to the Department's Division of Teacher Quality.
- At the conclusion of any professional development course, you must have participants complete an evaluation of that course or workshop. These evaluations must be kept as a part of your technology professional development files until the completion of the district audit for that year.
- The district initiating contracts for graduate courses must make all arrangements with the college or university for courses, instructors, meeting sites, and use of computer labs.
- Funds **may not** be expended for travel, lodging, participant stipends, substitutes, or personnel positions. Funds may be used for contractual services and registration fees for technology-based conferences.

The appropriate accounts for **allowed expenditures** are

305-100-300**	Instruction Purchased Services
305-100-400	Instruction Supplies and Materials
305-100-500	Instruction Capital Outlay
305-200-300**	Support Services Purchased Services
305-200-400	Support Services Supplies and Materials
305-200-500	Support Services Capital Outlay
305-222-300	Library and Media Services Purchased Services (Limited to staff development expenditures for media specialist)
305-223-300	Supervision of Special Programs Purchased Services (Limited to staff development expenditures for program supervisors)
305-224-100	Improvement of Instruction Inservice and Staff Training Salaries
305-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits

305-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
305-224-332	Improvement of Instruction Inservice and Staff Training Travel (for conference and workshop registration, no lodging, meals, nor mileage)
305-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
305-232-300	Office of the Superintendent Purchased Services (Limited to staff development expenditures for district administrators)
305-233-300	School Administration Purchased Services (Limited to staff development expenditures for school administrators)

****Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above guidelines, school technology and renewal plans, and district strategic plans. As a result, the function and object accounts displayed above are header accounts only and not the detailed object-level expenditure account codes that **must** be recorded by the district.**

Responsible Office: Office of eLearning, Division of Standards and Learning
Contact: Dee Appleby, 803-734-7169
E-Mail Address: dappleby@ed.sc.gov

REVENUE 3509 ARTS IN EDUCATION

SUBFUND 309 EIA FUND

PROJECT NUMBER TF

Allocation Formula

A single school or district may submit ***only one*** grant application.

Distinguished Arts Program Grant

A district may apply for a Distinguished Arts Program Grant for up to \$50,000 per year, not to exceed \$150,000 for the three-year period.

A school may apply for a Distinguished Arts Program Grant for up to \$20,000 per year, not to exceed \$60,000 for the three-year period.

Strategic Planning Grant or Special Project Grant

A school may apply for *either* a strategic planning grant *or* a special project grant for up to \$5,000.

A district may apply for a strategic planning grant for up to \$7,500.

Legal References

S.C. Code Ann. § 59-29-220 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.25 and 1A.46

Guidelines

The purpose of the Arts Curricular Grant program is to provide funding to support quality comprehensive and sequential educational programs in the arts. The funding should promote the development and implementation of appropriate curricula, instruction, and assessment based on the 2003 South Carolina Visual and Performing Arts Curriculum Standards. Proposals may address dance, music, theater, and visual art, or any combination of these arts areas.

These are three types of Arts Curricular Grants: three-year Distinguished Arts Program Grants, Strategic Planning Grants, and Special Project Grants. Grants will be awarded on the basis of a competitive review of applications.

All public schools and school districts in South Carolina are eligible to apply for the Distinguished Arts Program Grant. However, if a ***district*** submits a Distinguished Arts Program Grant proposal, ***no school*** in that district may submit one. Schools in a district that submits a Distinguished Arts Program Grant may apply for Strategic Planning/Special Projects Grants. Multiple schools within a district may apply and receive school-level Distinguished Arts Program Grants or Strategic Planning/Special Projects Grants.

If the DAP grant is awarded, continued funding over the three-year period is contingent upon the quality of an applicant's proposals for years two and three. Districts and schools must reapply for funding each year. If a school or district does not apply for continuation funding for years two or three, it must reapply as a year-one applicant. Continuation funding is contingent upon whether or not previously funded applicants fulfill their reporting obligations.

Allowed expenditures are limited to those identified in the approved application and include funding to

- plan, develop, and implement arts education curricula, instruction, and assessment;
- develop standards-based lessons and curriculum guides and purchase resources required to implement these lessons;
- hire certified arts specialists or contract with professional artists approved by the South Carolina Arts Commission; and/or
- provide for teacher professional development programs for arts specialists or appropriate classroom teachers.

The appropriate accounts for **allowed expenditures** are

309-100-100**	Instruction Salaries
309-100-200	Instruction Employee Benefits
309-100-300	Instruction Purchased Service
309-100-400	Instruction Supplies and Materials
309-100-500	Instruction Capital Outlay
309-100-600	Instruction Other Objects
309-200-100**	Support Services Salaries
309-200-200	Support Services Employee Benefits
309-200-300	Support Services Purchased Service
309-200-400	Support Services Supplies and Materials
309-200-500	Support Services Capital Outlay
309-200-600	Support Services Other Objects

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with EFA guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.**

Responsible Office: Office of Academic Standards, Division of
Standards and Learning
Contact: R. Scot Hockman, 803-734-0323
E-Mail Address: shockman@ed.sc.gov

REVENUE 3513 PARENTING/FAMILY LITERACY
SUBFUND 313 EIA FUND

Allocation Formula

Act 135 requires that each school district be funded on a base amount of no less than \$35,000 to establish a parenting/family literacy program, with any additional appropriation to be distributed based on the number of free- and reduced-lunch-eligible students in grades one through three in a district relative to the total free- and reduced-lunch-eligible students in grades one through three in the State.

Note: Funds appropriated for the Parenting/Family Literacy Programs and allocated to school districts for parenting projects in the prior fiscal year may be retained and expended by the school districts for the same purpose during the current fiscal year. School districts receiving funding for Parenting/Family Literacy Programs shall develop programs to address intergenerational cycles of poverty through adult education, interactive literacy between parent and child early childhood education, and parenting programs.

\$200,000 must be used for the Accelerated Schools Project at the College of Charleston. \$100,000 shall be awarded to the Columbia Urban League. \$200,000 shall be awarded to Communities in Schools.

Legal References

Early Childhood Development and Academic Assistance Act of 1993 (Act 135)

S.C. Code Ann. § 59-1-450 (2004)

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.26, 1A.27, and 1A.46

24 S.C. Ann. Regs. 43-265 (State Board of Education Regulation)

Guidelines

The Early Childhood Development and Academic Assistance Act and State Board of Education Regulation 43-265 require all school districts to implement a parenting/family literacy program to support parents in their role as the principal teachers of their preschool children ages birth through five years. **School districts must develop family literacy programs that address intergenerational cycles of poverty through adult education, early childhood education, and parenting**

programs. Family literacy uses a more holistic and integrated approach to serving families. Districts must use this approach for families requiring more intense experiences to change intergenerational patterns associated with low literacy and undereducation. The South Carolina definition is consistent with federal legislation. Family literacy is clearly and consistently defined in the Adult Education and Family Literacy Act of 1998, Even Start, Head Start, and No Child Left Behind Acts. These acts define “family literacy services” as services that are of sufficient intensity in terms of hours, and of sufficient duration, to make sustainable changes in a family, and lead to measurable outcomes and that integrate all of the following activities:

1. Interactive literacy activities between parents and their children (ILA),
2. Training for parents regarding how to be the primary teacher for their children and full partners in the education of their children (Parent Education),
3. Parent literacy training that leads to economic self-sufficiency (Adult Literacy), and
4. An age appropriate education to prepare children for success in school and life experiences (Early Childhood Education).

Programs must provide **family literacy services** to parents and guardians who choose to participate and must include intensive and special efforts to recruit parents whose children are at risk for school failure. Priority should be given to families whose children participate in the district’s 4K programs (children most likely to experience school failure).

Parent-education programs recognize that significant and rapid learning occurs before a child enters school at age five or six and that this early learning contributes heavily to lifelong development. Because parents and guardians are the most important educational force for the young child during the preschool years, parenting/family literacy programs provide training and support services that enable parents to enhance their child’s development in these critical years.

Districts will be required to provide or coordinate services in the following areas: (1) parenting education for parents or guardians of children aged birth to five years; (2) support for parents of children aged birth to five years in their role as their preschool children’s first and most important teachers; (3) intensive efforts to recruit, and priority in serving, parents or guardians whose children aged birth to five years are considered at risk for school failure according to criteria established by the State Board of Education; (4) developmental screening for children aged birth to five years in the program; and (5) opportunities for parents of children aged birth to five years in the program to improve their education if they do not possess a high school diploma or equivalent certificate.

Programs must submit an Annual Family Literacy Report to the Office of Community and Parent Services and enter monthly program data into the Family Literacy Online Information System (FLOIS). Districts must provide documented evidence of

collaboration between other district entities (early childhood, adult education, Title I, and other significant district programs) and social service agencies (e.g, Baby Net, DSS, First Steps, Prevent Child Abuse, etc.). Allocations are contingent upon receipt and approval of the Annual Act 135 Family Literacy Report, completion of FLOIS Data and documentation of collaboration.

Disallowed expenditures include administrative salaries and fringes other than those of the “hands-on” coordinator/parent educator.

Allowed expenditures are those that are necessary and prudent to the successful operation of the program and include the costs for providing child-care services during the parenting or family literacy activities that are defined in State Board of Education Regulation 43-265. However, expenditures will be limited to those identified in the approved district strategic plan. The appropriate accounts for **allowed expenditures** are

313-188-100	Parenting/Family Literacy Salaries
313-188-200	Parenting/Family Literacy Employee Benefits
313-188-300	Parenting/Family Literacy Purchased Services
313-188-400	Parenting/Family Literacy Supplies and Materials
313-188-500	Parenting/Family Literacy Capital Outlay
313-221-100	Improvement of Instruction Curriculum Development Salaries
313-221-200	Improvement of Instruction Curriculum Development Employee Benefits
313-221-300	Improvement of Instruction Curriculum Development Purchased Services
313-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
313-221-500	Improvement of Instruction Curriculum Development Capital Outlay
313-223-100**	Supervision of Special Programs Salaries
313-223-200**	Supervision of Special Programs Employee Benefits
313-223-300	Supervision of Special Programs Purchased Services
313-223-400	Supervision of Special Programs Supplies and Materials
313-223-500	Supervision of Special Programs Capital Outlay
313-224-100	Improvement of Instruction Inservice and Staff Training Salaries
313-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
313-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services

313-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
313-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
313-350-100	Custody and Care of Children Salaries
313-350-200	Custody and Care of Children Employee Benefits

****Salaries and fringes for parenting/family literacy coordinators must be budgeted in these accounts.**

Responsible Office: Office of Community and Parent Services, Division of
Educational Services
 Contacts: Harriette Jenerette, 803-734-4708
 Frank White, 803-734-8367
 E-Mail Addresses: hjeneret@ed.sc.gov
fwhite@ed.sc.gov

REVENUE 3515 ADVANCED PLACEMENT COURSES

SUBFUND 315 EIA FUND

PROJECT NUMBER IG

Allocation Formula

The number of students enrolled in Advanced Placement courses as reported on the 135-Day Student Accountability School Report multiplied by the rate per student yields the funding level (subject to the availability of funds).

Legal References

Education Improvement Act of 1984, Division II, Subdivision A, Subpart 4, § 1, as amended 1985–90

24 S.C. Code Ann. Regs. 43-258.1 (State Board of Education Regulation)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.2 and 1A.46

Guidelines

EIA provisions state that each school district is required to provide Advanced Placement (AP) courses in all secondary schools that enroll an adequate number of students to support such courses. Furthermore, the State Board of Education, by regulation, has specified that all secondary schools whose organizational structure includes grades eleven or twelve shall offer at least one AP course either (a) in the school, (b) through a cooperative agreement with other secondary schools in the district, (c) through independent study, or (d) through an agreement with other districts. Students successfully completing the AP requirements may receive credit in postsecondary public colleges in South Carolina. In addition, Proviso 1A.2 states that “High schools may receive funding for the allowable costs associated with ninth and tenth grade students taking Advanced Placement courses.”

Disallowed expenditures include the costs for teachers.

Allowed expenditures include the College Board cost for each AP examination plus a cost per student for the purchase of instructional materials. Instructional equipment purchases are also allowed with AP funds if all other needs for AP examinations, textbooks, print materials, and supplies have been met. AP funds may be used to defray testing costs of the International Baccalaureate Program at the same per-test

rate provided for AP exams. Instructional equipment purchases and training for AP teachers are also allowed with AP funds if all other needs for AP examinations, textbooks, print materials, and supplies have been met.

The appropriate accounts for **allowed expenditures** are

315-143-400	Advanced Placement Supplies and Materials
315-143-540	Advanced Placement Equipment
315-143-545	Advanced Placement Technology Equipment and Software
315-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services

Responsible Office: Office of Academic Standards, Division of Standards and Learning

Contact: Marc Drews, 803-734-5836

E-Mail Address: mdrews@ed.sc.gov

REVENUE 3517 ADVANCED PLACEMENT SINGLETON

SUBFUND 315 EIA FUND

Allocation Formula

Districts with high schools enrolling advanced placement (AP) students in self-contained Singleton classes of ten or fewer students may qualify for supplemental funding on a flat-rate basis per class as follows:

$$\text{per-class rate} = \frac{\text{amount not to exceed \$500,000}}{\text{total statewide Singleton AP classes as reported to the State Department of Education}}$$

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.2 and 1A.46

Guidelines

The purpose of this program is to provide an incentive for schools to offer AP courses for the subpopulation of uniquely qualified academically talented students regardless of the incident of low enrollment and exceptionally high per-student cost.

Disallowed expenditures include the costs for Satellite Educational Resource Consortium (SERC) facilitators.

Allowed expenditures include salaries and fringe benefits for teachers of Singleton AP classes, instructional supplies such as textbooks, print materials, supplies, or equipment directly related to Singleton AP courses, and professional development for teachers of AP Singleton classes.

The appropriate accounts for **allowed expenditures** are

315-143-100	Advanced Placement Salaries
315-143-200	Advanced Placement Employee Benefits
315-143-300	Advanced Placement Purchased Services
315-143-400	Advanced Placement Supplies and Materials
315-143-540	Advanced Placement Equipment
315-143-545	Advanced Placement Technology Equipment and Software

315-224-300

Improvement of Instruction Inservice and Staff Training
Purchased Services

Responsible Office: Office of Academic Standards, Division of Standards and
Learning

Contact: Marc Drews, 803-734-5836

E-Mail Address: mdrews@ed.sc.gov

REVENUE 3520 GIFTED AND TALENTED ACADEMIC
SUBFUND 320 EIA FUND

Allocation Formula

The number of students served in the Gifted and Talented Academic Program as reported on the student accountability system 135-day school report of the prior year multiplied by the rate per student yields the funding level.

In addition, of the total funds appropriated for the Gifted and Talented Academic Program, \$100,000 must be provided to the Junior Academy of Science.

Note: Gifted and Talented calculations cannot exceed the original projected allocation.

Legal References

S.C. Code Ann. § 59-29-170 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.3, 1A.4, and 1A.46

24 S.C. Code Ann. Regs. 43-220 (State Board of Education Regulation), as amended June 2004

Guidelines

Gifted and talented students at the elementary and secondary levels must be provided programs during the regular school year to develop their unique talents in the manner specified by the State Board of Education. Where funds are insufficient to serve all students, the district may determine which particular students shall be served. Gifted and talented students are those who are identified in grades three through twelve as demonstrating high performance ability or potential in areas and who therefore require services or programs not ordinarily provided by the regular school program.

Disallowed expenditures include the costs of classroom furniture, duplicating/copying equipment, building renovation and construction, minibuses, and professional membership dues (for organizations other than state or national gifted organizations), and transportation for field trips.

For expenditures other than those listed below, districts must apply for a waiver from the SDE's Office of Curriculum and Standards, Division of Curriculum Services and Assessment.

Allowed expenditures include teacher salaries, employee benefits, and costs of supplies and instructional equipment. Some specific **allowed expenditures** are

- a. the Gifted and Talented Program coordinator's salary (100 percent or prorated),
- b. the Gifted and Talented Program secretary's salary (not to exceed prorated time of coordinator),
- c. the costs of travel for professional development (conferences and workshops) and to other districts for the purpose of program observation, conference registration fees, and consultant fees, and
- d. The costs of transportation to and from school sites for program service.

The appropriate accounts for **allowed expenditures** are

320-141-100	Gifted and Talented Academic Salaries
320-141-200	Gifted and Talented Academic Employee Benefits
320-141-300	Gifted and Talented Academic Purchased Services
320-141-410	Gifted and Talented Academic Supplies
320-141-445	Gifted and Talented Academic Technology and Software Supplies
320-141-540	Gifted and Talented Academic Equipment
320-141-545	Gifted and Talented Academic Technology Equipment and Software
320-141-640	Gifted and Talented Academic Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
320-174-100	Gifted and Talented Summer School Salaries
320-174-200	Gifted and Talented Summer School Employee Benefits
320-174-300	Gifted and Talented Summer School Purchased Services
320-174-410	Gifted and Talented Summer School Supplies
320-174-445	Gifted and Talented Summer School Technology and Software Supplies
320-174-540	Gifted and Talented Summer School Equipment
320-174-545	Gifted and Talented Summer School Technology Equipment and Software

320-174-640	Gifted and Talented Summer School Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
320-221-100	Improvement of Instruction Curriculum Development Salaries
320-221-200	Improvement of Instruction Curriculum Development Employee Benefits
320-221-300	Improvement of Instruction Curriculum Development Purchased Services
320-221-410	Improvement of Instruction Curriculum Development Supplies
320-221-445	Improvement of Instruction Curriculum Development Technology and Software Supplies
320-221-640	Improvement of Instruction Curriculum Development Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
320-223-100	Supervision of Special Programs Salaries
320-223-200	Supervision of Special Programs Employee Benefits
320-223-300	Supervision of Special Programs Purchased Services
320-223-640	Supervision of Special Programs Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
320-224-100	Improvement of Instruction Inservice and Staff Training Salaries
320-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
320-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
320-224-410	Improvement of Instruction Inservice and Staff Training Supplies
320-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies
320-224-640	Improvement of Instruction Inservice and Staff Training Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
320-255-100	Student Transportation (State Mandated) Salaries
320-255-200	Student Transportation (State Mandated) Employee Benefits

320-255-331 Student Transportation (State Mandated) Purchased
Services (to and from school)

320-255-400 Student Transportation (State Mandated) Supplies and
Materials

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning

Contact: Rick Blanchard, 803-734-8335

E-Mail Address: rblancha@ed.sc.gov

REVENUE 3522 GIFTED AND TALENTED ARTISTIC

SUBFUND 322 EIA FUND

Allocation Formula

Funding for Gifted and Talented Artistic is based on the preceding year ADM (average daily membership) for grades three through twelve.

Gifted and Talented calculations cannot exceed the original project allocation.

Legal References

S.C. Code Ann. § 59-29-170 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.3 and 1A.46

24 S.C. Code Ann. Regs. 43-220 (State Board of Education Regulation), as amended June 2004

Guidelines

Gifted and talented students at the elementary and secondary levels must be provided programs during the regular school year or during summer school to develop their unique talents in the manner specified by the State Board of Education. Where funds are insufficient to serve all students, the district may determine which students shall be served. Gifted and talented students are those who are identified in grades three through twelve as demonstrating high performance ability or potential in artistic areas and therefore require services or programs not ordinarily provided by the regular school program.

Disallowed expenditures include costs of classroom furniture, duplicating/ copying equipment, building renovation and construction, minibuses, professional membership dues (for organizations other than state or national gifted organizations), and transportation for field trips.

Allowed expenditures include teacher salaries, employee benefits, supplies, and instructional equipment. Some specific **allowed expenditures** are

- a. the Gifted and Talented program coordinator's salary (100 percent or prorated),
- b. the Gifted and Talented program secretary's salary (not to exceed prorated time of coordinator),

- c. the costs of travel for professional development (conferences and workshops) and to other districts for the purpose of program observation, conference registration fees, and consultant fees, and
- d. the costs of transportation to and from school sites for program service.

For expenditures other than those listed below, districts must apply for a waiver from the Office of Instructional Promising Practices, Division of Standards and Learning.

The appropriate accounts for **allowed expenditures** are

322-148-100	Gifted and Talented Artistic Salaries
322-148-200	Gifted and Talented Artistic Employee Benefits
322-148-300	Gifted and Talented Artistic Purchased Services
322-148-410	Gifted and Talented Artistic Supplies
322-148-445	Gifted and Talented Artistic Technology and Software Supplies
322-148-540	Gifted and Talented Artistic Equipment
322-148-545	Gifted and Talented Artistic Technology Equipment and Software
322-148-640	Gifted and Talented Artistic Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
322-174-100	Gifted and Talented Summer School Salaries
322-174-200	Gifted and Talented Summer School Employee Benefits
322-174-300	Gifted and Talented Summer School Purchased Services
322-174-410	Gifted and Talented Summer School Supplies
322-174-445	Gifted and Talented Summer School Technology and Software Supplies
322-174-540	Gifted and Talented Summer School Equipment
322-174-545	Gifted and Talented Summer School Technology Equipment and Software
322-174-640	Gifted and Talented Summer School Equipment Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
322-221-100	Improvement of Instruction Curriculum Development Salaries
322-221-200	Improvement of Instruction Curriculum Development Employee Benefits

322-221-300	Improvement of Instruction Curriculum Development Purchased Services
322-221-640	Improvement of Instruction Curriculum Development Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
322-223-100	Supervision of Special Programs Salaries
322-223-200	Supervision of Special Programs Employee Benefits
322-223-300	Supervision of Special Programs Purchased Services
322-223-640	Supervision of Special Programs Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
322-224-100	Improvement of Instruction Inservice and Staff Training Salaries
322-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
322-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
322-224-640	Improvement of Instruction Inservice and Staff Training Organization Membership Dues and Fees (limited to dues and fees for state or national gifted organizations)
322-255-100	Student Transportation (State Mandated) Salaries
322-255-200	Student Transportation (State Mandated) Employee Benefits
322-255-331	Student Transportation (State Mandated) Purchased Services (to and from school)
322-255-400	Student Transportation (State Mandated) Supplies and Materials

Responsible Office: Office of Instructional Practices, Division of Standards and Learning
Contact: Rick Blanchard, 803-734-8335
E-Mail Address: rblancha@ed.sc.gov

**REVENUE 3523 JUNIOR SCHOLARS PROGRAM
(No Carryover Provision)**

SUBFUND 323 EIA FUND

PROJECT NUMBER IU

Allocation Formula

Funds are allocated based on reimbursement of identified eighth-grade students taking the P.S.A.T.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.6

Guidelines

If actual administration costs are below the test administration allotment, funds may be used for purchased services and supplies for direct services to Junior Scholars.

The appropriate accounts for **allowed expenditures** are

323-113-300	Elementary Programs Purchased Services
323-113-400	Elementary Programs Supplies and Materials

Responsible Office: Office of Innovation, Division of Innovation and Support
Contact: Beth Cope, 803-734-8116
E-Mail Address: bcope@ed.sc.gov

**REVENUE 3525 CAREER AND TECHNOLOGY EDUCATION
EQUIPMENT**

SUBFUND 325 EIA FUND

PROJECT NUMBER VA

Allocation Formula

School district allocations for equipment are determined by the Office of Career and Technology Education on a formula basis. The formula includes a base allocation of \$20,000 for all school districts and official multi-district career centers that meet minimum requirements. The remaining funds are distributed to school districts and multi-district career centers based on the prior year student enrollments for career and technology education courses.

Legal References

S.C. Code Ann. §§ 59-53-1950 and 59-53-1960 (2005)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

See applicable subprogram codes for Career and Technology Education (CTE) programs listed under Revenue Code 4210, Vocational Aid.

The General Assembly provides funds in the annual General Appropriation Act for the purchase of equipment for CTE training. In the “Local Plan for Career and Technology Education” submitted annually to the Office of Career and Technology Education, school districts identify the courses for which equipment will be purchased.

The highest priority in funding must be given to job preparatory and occupational proficiency programs.

Career and Technology funds may be used for costs related to leasing of equipment.

The appropriate accounts for **allowed expenditures** are

325-113-325 Elementary Programs (Grade 7 and Above) Rentals
(Leasing of Equipment)

325-113-410	Elementary Programs (Grade 7 and Above) Supplies
325-113-445	Elementary Programs (Grade 7 and Above) Technology and Software Supplies
325-113-540	Elementary Programs (Grade 7 and Above) Equipment
325-113-545	Elementary Programs (Grade 7 and Above) Technology Equipment and Software
325-115-325	CTE Programs Rentals (Leasing of Equipment)
325-115-410	CTE Programs Supplies
325-115-445	CTE Programs Technology and Software Supplies
325-115-540	CTE Programs Equipment
325-115-545	CTE Programs Technology Equipment and Software

The federal regulations/state policies concerning inventorying equipment must be adhered to by each LEA and must be audited as follows:

- Federal regulations—namely, the Education Department Grants Administrative Regulations (EDGAR) —require an equipment inventory to be maintained on all equipment costing \$5,000 or more purchased with **federal** funds. The local school district fixed assets policy will govern the equipment inventory procedures for equipment purchased with **state** funds.
- Procedures for maintaining an inventory of equipment (including replacement equipment) until disposition takes place will meet the following requirements:
 - A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, and cost of the property, the percentage of federal participation in the cost of the property, the location of the property, and any ultimate disposition data, including the date of disposal and sale price of the property.
 - B. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
 - C. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
 - D. Adequate maintenance procedures must be developed to keep the property in good condition.
- Disposal of obsolete equipment shall be handled in accordance with the following guidelines:

(*Obsolete or inoperable equipment* is equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.)

A. Equipment Purchased Totally (100 Percent) with **Federal** Funds or Any Portion of **Federal** Funds

1. Equipment with Current, Per-Unit Fair Market Value of **Less Than \$5,000**

Accountability for Equipment:

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment (When No Longer Needed):

- A. May be used in other career and technology education programs funded with federal funds.
- B. May be traded in for another item of equipment to be used in career and technology education.
- C. If not needed in career and technology education, must be offered to other federally funded programs in district.
- D. If not able to be utilized by **any** federal program, items of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Career and Technology Education. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center.

2. Equipment with Current, Per-Unit Fair Market Value of **More Than \$5,000**

Accountability for Equipment:

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment: as above, items a–c.

When No Need Is Found

Items of equipment with a current per-unit fair market value in excess of \$5,000 may be sold, and the Office of Career and Technology Education shall be reimbursed in an amount calculated by multiplying the current market value or proceeds from sale by the Office of Career and Technology Education's share of the equipment. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center. Proper sales procedures must be established to ensure the highest possible return

B. Equipment Purchased Totally (100 percent) with **State or EIA funds****Accountability for Equipment:**

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment (When No Longer Needed):

1. If operable and not obsolete, all equipment purchased for a course must be transferred to the same course in another school in the district or to another school district/career center. The school district receiving the equipment must add items to the inventory if the cost meets the capitalization rate established by the local school district's fixed assets policy.
2. Equipment considered inoperable/obsolete may be sold with no responsibility to refund the State. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center.

Responsible Office: Office of Career and Technology Education, Division of
Standards and Learning
Contact: Joe Williams, 803-734-8456
E-Mail Address: jwilliam@ed.sc.gov

REVENUE 3527 CRITICAL TEACHING NEEDS

SUBFUND 327 EIA FUND

Allocation Formula

Each district is allocated a base amount of \$2,381 and additional funds according to its number of full-time equivalency teachers in excess of eighty-eight. Funds must be used for the purpose of improving mathematics, science, reading, and computer instruction at the elementary, middle, and secondary levels. Funds may also be used for courses which support instructional techniques and strategies in keeping with professional development plans, and for courses that support the education of students with disabilities or special needs in the regular classroom.

Of the total funds appropriated for Critical Teaching Needs, \$250,000 shall be disbursed to the Roper Mountain Science Center for summer workshops for public school science teachers. Funds disbursed to the Roper Mountain Science Center may be carried forward.

Legal References

S.C. Code Ann. § 59-5-60 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.15, 1A.16, and 1A.46

24 S.C. Code Ann. Regs. 43-500 (State Board of Education Regulation)

Guidelines

This program provides funding for specially designed courses throughout the State in mathematics, science, reading, and computer education. School districts or a consortium of districts may conduct courses for certificate renewal or may contract with colleges to offer courses.

The appropriate accounts for allowed expenditures are

327-224-100	Improvement of Instruction Inservice and Staff Training Salaries
327-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
327-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services

327-224-400

Improvement of Instruction Inservice and Staff Training
Supplies and Materials

Maximum allowed expenditures are the following:

- Tuition/salaries plus fringe benefits cannot exceed \$3,600 per course.
- Books and materials cannot exceed \$150 per participant.

Disallowed expenditures are the following:

- Equipment purchases
- Supplanting district salaries

Responsible Office: Office of Innovation, Division of Innovation and Support
Contact: Beth Cope, 803-734-8116
E-Mail Address: bcope@ed.sc.gov

**REVENUE 3530 TRAINABLE AND PROFOUNDLY
MENTALLY DISABLED STUDENT
SERVICES**

SUBFUND 330 EIA FUND

Allocation Formula

Funds will be distributed to school districts as follows:

$$\frac{\text{district TMH and PMH 135-day ADM for current year}}{\text{state TMH and PMH 135-day ADM for current year}}$$

$$X \quad \text{funds available} \quad = \quad \text{district allocation}$$

Legal References

S.C. Code Ann. § 59-21-510 *et seq.* (2004) and § 59-33-10 *et seq.* (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.5 and 1A.46

24 S.C. Code Ann. Regs. 43-172 (State Board of Education Regulation)

Guidelines

State Board of Education Regulations specify that these funds must be expended for direct services to trainable mentally disabled (TMD) and profoundly mentally disabled (PMD) students.

Disallowed expenditures include secretarial services, office supplies, and inservice training activities.

Allowed expenditures include Trainable/Profoundly Mentally Disabled instructional salaries, purchased services, supplies, equipment, direct nursing services, psychological evaluations, speech and hearing services, physical and occupational therapy, and transportation for related services (other than to and from school).

The appropriate accounts for **allowed expenditures** are

330-122-100	Trainable Mentally Handicapped Salaries
330-122-200	Trainable Mentally Handicapped Employee Benefits
330-122-300	Trainable Mentally Handicapped Purchased Services

330-122-410	Trainable Mentally Handicapped Supplies
330-122-445	Trainable Mentally Handicapped Technology and Software Supplies
330-122-540	Trainable Mentally Handicapped Equipment
330-122-545	Trainable Mentally Handicapped Technology Equipment and Software

330-213**	Health Services
330-214**	Psychological Services
330-215**	Exceptional Program Services
330-224**	Improvement of Instruction Inservice and Staff Training

330-271-660	<p>Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)</p> <p>Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271</p>
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**Denotes that all object series are allowed.

Responsible Office:	Office of Exceptional Children, Division of Standards and Learning
Contact:	Vanessa Nelson-Reed, 803-734-8788
E-Mail Address:	vnreed@ed.sc.gov

**REVENUE 3532 NATIONAL BOARD CERTIFICATION (NBC)
SALARY SUPPLEMENT
(No Carryover Provision)**

SUBFUND 332 EIA FUND

Allocation Formula

Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified by the National Board for Professional Teaching Standards will be paid a \$7,500 salary supplement in the year of their achieving certification. The \$7,500 salary supplement shall be added to the annual pay of the teacher for the period of time that the national certificate is valid.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.28

Guidelines

1. The Center for Teacher Recruitment shall develop guidelines and administer the programs whereby teachers applying to the National Board for Professional Teaching Standards for certification may receive a loan equal to the amount of the application fee. One-half of the loan principal amount and interest shall be forgiven when the required portfolio is submitted to the National Board. Eligible staff attaining certification within three years of receiving the loan will have the full loan principal amount and interest forgiven.
2. In addition, eligible staff certified by the National Board for Professional Teaching Standards shall enter a recertification cycle for their South Carolina certificate consistent with the recertification cycle for National Board certification. National Board certified teachers moving to this state are exempted from initial certification requirements and are eligible for continuing-contact status. Their recertification cycle will be consistent with National Board certification.
3. Teacher specialists who are National Board certified, **will not** receive the local National Board certification supplement from the State. Districts may elect to pay the local supplement for National Board certified teachers who also serve the State as teacher specialists.
4. Partial full-time equivalents (FTEs) will be paid a pro-rata share of the salary supplement. The NBC supplement should be disbursed in accordance with the district's payroll procedures.

5. In order for teachers to receive the salary supplement, they must work under the following criteria—School-based nonadministrative personnel who work with classroom teachers in an instructional or curriculum coordinator capacity or any other school-based personnel not requiring principal/administrative supervisory certification.
6. In order to receive the NBC supplement, eligible staff need not be teaching in the same area in which they hold their NB certification. This is different from state certification.
7. Teachers who begin the application process after July 1, 2007 and who teach in schools which have an absolute rating of below average or satisfactory shall be eligible for full forgiveness of all assessment fees upon submission of all required materials for certification, regardless of whether certification is obtained. The forgiveness of all assessment fees will be at the rate of 33 percent for each year of full-time teaching in the schools which have an absolute rating of below average or unsatisfactory.

Allowed expenditures include costs that are in accordance with the program guidelines.

The appropriate accounts for **allowed expenditures** are

332-100-100**	Instruction Salaries
332-100-200	Instruction Employee Benefits
332-212-100	Guidance Counselor Salaries
332-212-200	Guidance Counselor Employee Benefits
332-221-100	Improvement of Instruction Curriculum Development Salaries
332-221-200	Improvement of Instruction Curriculum Development Employee Benefits
332-222-100	Library and Media Services Salaries
332-222-200	Library and Media Services Employee Benefits

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with EFA guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Finance, Division of Finance and Operations
 Contact: Mellanie Jinnette, 803-734-3605
 E-Mail Address: mjinnett@ed.sc.gov

**REVENUE 3533 TEACHER OF THE YEAR AWARDS
(No Carryover Provision)**

SUBFUND 333 EIA FUND

Allocation Formula

Of the funds appropriated, each school district Teacher of the Year shall receive an award of \$1,000 plus applicable employee benefits. In addition, the state Teacher of the Year shall receive \$25,000, and each of the four Honor Roll Teachers will receive an award of \$10,000.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.35

Guidelines

For a teacher to be eligible, his or her school district must participate in the state Teacher of the Year program sponsored by the State Department of Education. The award will be paid to the teacher as a bonus. The bonus will be subject to withholding for tax purposes but will not be considered as salary for retirement earnings.

The appropriate accounts for **allowed expenditures** are

333-100-110	Instruction Regular Salaries
333-100-200**	Instruction Employee Benefits

Responsible Office:	Office of Finance, Division of Finance and Operations
Contact:	Mellanie Jinnette, 803-734-3605
E-Mail Address:	mjinnett@ed.sc.gov

**REVENUE 3534 PROFESSIONAL DEVELOPMENT ON
STANDARDS**

SUBFUND 334 EIA FUND

Allocation Formula

Each district will receive a base amount and an additional allocation based on the number of K–12 teachers.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.32 and 1A.46

Guidelines

According to Proviso 1A.32, EIA funds appropriated for Professional Development on Standards shall be used for professional development for certified instructional and instructional leadership personnel in kindergarten through grade twelve in the academic areas for which standards have been approved to better link instruction and lesson plans to the standards, to develop classroom assessments consistent with the standards and PACT-style testing, and to analyze PACT results for needed modifications in instructional strategies.

Multiple-day work sessions shall be provided around the State during the summer, fall, and winter using staff development days and teacher workdays. At least two professional development days shall be set aside specifically for the preparation and opening of schools. District instructional leaders, regional service centers, consortia, State Department personnel, university faculty, contracted providers, and the resources of ETV may be used, as appropriate, to implement this intensive professional development initiative. Teachers participating in this professional development shall receive credit toward recertification according to State Board of Education guidelines. Funds provided for Professional Development on Standards may be carried forward into the current fiscal year to be expended for the same purpose. No less than 25 percent of the funds allocated for professional development should be expended on the teaching of reading which includes teaching reading across content areas in grades three through eight.

Specifically, these funds are to be directed toward

- increasing teacher knowledge of subject-matter content in academic areas for which standards have been approved;
- increasing teacher knowledge of and practice in standards-based instructional strategies that promote the academic achievement of all children;
- increasing teacher skills in developing classroom assessments and teacher skills in using assessment data to improve instructional practice; and
- supporting evaluation strategies designed to demonstrate that these funds attribute to the increased knowledge and skills of participating teachers, the improvement of student achievement, and the closing of academic performance gaps that exist among student subgroups.

Allowed expenditures include the costs of registration fees, meals and lodging, travel to and from conferences, contract courses, stipends to teachers for additional duties; support for teacher released time (e.g., substitutes); printing, copying, data entry, postage; part-time clerical support; and honoraria to consultants who are not district employees. Equipment purchases are limited to items directly related to training on standards implementation defined in the program guidelines.

Funds are to be expended only for purposes and activities specified in the program guidelines and district strategic plan.

The appropriate accounts for **allowed expenditures** are

334-100-120	Instruction Salaries (Substitute/Temporary Teachers)
334-100-130	Instruction Salaries (Teachers Overtime/Stipends)
334-100-200**	Instruction Employee Benefits (Substitute/Temporary Teachers)
334-221-130	Improvement of Instruction Curriculum Development Salaries (Consultants Overtime/Stipends)
334-221-200	Improvement of Instruction Curriculum Development Employee Benefits (Consultants Overtime/Stipends)
334-221-300	Improvement of Instruction Curriculum Development Purchased Services
334-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
334-221-500	Improvement of Instruction Curriculum Development Capital Outlay
334-224-130	Improvement of Instruction Inservice and Staff Training Salaries (Consultants Overtime/Stipends)

334-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits (Consultants Overtime/Stipends)
334-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
334-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
334-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.**

Responsible Office: Office of Academic Standards, Division of Standards and Learning
Contact: Marc Drews, 803-734-5836
E-Mail Address: mdrews@ed.sc.gov

**REVENUE 3535 INSTITUTE OF READING (SOUTH
CAROLINA READING INITIATIVE—
MIDDLE GRADES)**

SUBFUND 335 EIA FUND

PROJECT NUMBER IL

Allocation Formula

Funds appropriated for the Institute of Reading (IR) are being allocated to districts on a competitive basis each year for four years, pending funding from the General Assembly, to support the implementation of the South Carolina Reading Initiative at the middle grades level (SCRI-MG). Twenty-one school districts have been selected to receive \$50,000 each year during the period from 2007 to 2011.

Legal References

S.C. Code Ann. § 59-5-135 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.39 and 1A.46

Guidelines

In 1999, the General Assembly created the Institute of Reading at the State Department of Education to mobilize education, business, and community resources to ensure that all children in South Carolina learn to read well and independently by the end of third grade. The Institute has three major purposes:

- to review the best practices in the teaching of reading,
- to provide teachers with professional development and support for implementing best practices in the teaching of reading, and
- to award competitive grants to school districts for designing and providing a comprehensive approach to reading instruction based on best practices.

Following the first South Carolina Reading Summit in December 1999, the Institute of Reading created the South Carolina Reading Initiative, a three-year intensive staff development effort carried out through study groups of teachers/administrators in participating K–5 schools across the State. Led by a literacy coach,

teacher/administrator teams met to conduct systematic inquiry into reading research and practice and to discuss related issues that arise in their classrooms.

The goal of the Initiative was to help teachers develop the knowledge base they need to make informed and effective curricular and instructional decisions about reading and readers. This, in turn, impacted their literacy practices and their students as readers and writers.

In FY 2007–08, twenty-one districts will receive grants to support implementation of SCRI—MG.

Disallowed expenditures include salaries for clerical aides, classroom furniture, and noninstructional equipment (duplicating/copying equipment, operation and maintenance items, computers. Building renovations and construction are specifically excluded as allowed expenditures.

Allowed expenditures include those costs that are necessary and prudent to the successful implementation of the Initiative as outlined in approved grant applications. Among these are salaries, fringe benefits, and travel for the district/school literacy coaches; purchased services; and supplies and materials.

The appropriate accounts for **allowed expenditures** are

335-100-110	Instruction Regular Salaries
335-100-200**	Instruction Employee Benefits
335-100-332	Instruction Travel
335-100-400**	Instruction Supplies and Materials
335-223-100	Supervision of Special Programs Salaries
335-223-200	Supervision of Special Programs Employee Benefits
335-223-312	Supervision of Special Programs Instructional Programs Improvement Services
335-223-332	Supervision of Special Programs Travel
335-223-400	Supervision of Special Programs Supplies and Materials
335-224-312	Improvement of Instruction Inservice and Staff Training Instructional Programs Improvement Services
335-224-332	Improvement of Instruction Inservice and Staff Training Travel
335-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials

**Because a variety of program activities are permissible, appropriate account numbers will be determined based on services provided and goods delivered in accordance with EFA guidelines. As a result, the function and object codes

displayed above are header codes only and not the detailed function and object account codes which **must** be recorded by the district.

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning
Contact: Caroline Savage, 803-734-4770
E-Mail Address: csavage@ed.sc.gov

**REVENUE 3540 EARLY CHILDHOOD PROGRAM
(4K PROGRAMS SERVING FOUR-
YEAR-OLD CHILDREN)**

SUBFUND 340 EIA FUND

Allocation Formula

Funds appropriated for half-day programs for four-year-olds shall be based on the number of kindergarten children who are eligible for free and reduced lunch. However, no district shall receive less than 90 percent of the amount it received in the prior fiscal year.

Legal References

S.C. Code Ann. § 59-5-65 (2004)

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.13 and 1A.46

24 S.C. Code Ann. Regs. 43-264.1 (State Board of Education Regulation)

Guidelines

The regulations require all school districts to provide at least half-day early childhood development programs for four-year-olds who have indicated significant readiness deficiencies. The school districts may contract with appropriate groups and agencies to provide part or all of the programs. Districts shall integrate the planning and direction of the half-day program with the Early Childhood Initiative of Act 135. Three-year-old children may be served if the district can demonstrate to the South Carolina Department of Education that this strategy is most useful in meeting the readiness needs of the local school district.

Regulation 43-264.1 requires that classroom programs be developmentally appropriate, space must be a minimum of 35 square feet per child inside and a minimum of 75 square feet per child outside, and classroom enrollment must never exceed 20 children per early childhood certified teacher and teaching assistant. For evaluative purposes and in lieu of state requirements for licensing, programs will be evaluated on a five-year cycle using the environmental check sheet and SC Instructional Review document. For additional explanation of “developmentally appropriate” please see the Guidelines for Regulations 43-264.1.

Funds are allotted strictly to serve “children most likely to experience school failure”. Districts will be required to provide evidence (documentation of efforts to recruit) that they have used all appropriate measures to meet the needs of children and families who are in most need of 4K services.

Four-year-old children of parents who are served in school based or district based family literacy programs are primary targets for service in EIA funded child development or 4K programs.

A minimum of 10 percent of the total allocation for this program must be utilized in supplies and equipment for classroom purposes, unless a waiver has been granted by the Office of Instructional Promising Practices, Early Childhood program. Requests for waivers must be received by the Department on or before **February 26**.

Disallowed expenditures include costs of construction and remodeling; noneducational equipment such as air conditioners, kitchen stoves, and minibuses; and the purchase or relocation of mobile structures.

Allowed expenditures include staff development for teachers and teaching assistants. Child- care salaries and related fringe benefits may be included only when there is direct support of the requirements of an approved parenting/family literacy program. An example of these expenditures is the cost of providing child care while teachers and parenting program personnel conduct home visits.

The appropriate accounts for **allowed expenditures** are

340-139-100	Early Childhood Programs Salaries
340-139-200	Early Childhood Programs Employee Benefits
340-139-300	Early Childhood Programs Purchased Services
340-139-410	Early Childhood Programs Supplies
340-139-445	Early Childhood Programs Technology and Software Supplies
340-139-470	Early Childhood Programs Energy
340-139-540	Early Childhood Programs Equipment
340-139-545	Early Childhood Programs Technology Equipment and Software
340-188-100	Parenting/Family Literacy Salaries
340-188-200	Parenting/Family Literacy Employee Benefits
340-188-300	Parenting/Family Literacy Purchased Services
340-188-410	Parenting/Family Literacy Supplies
340-188-445	Parenting/Family Literacy Technology and Software Supplies
340-188-470	Parenting/Family Literacy Energy
340-188-540	Parenting/Family Literacy Equipment

340-188-545	Parenting/Family Literacy Technology Equipment and Software
340-221-100	Improvement of Instruction Curriculum Development Salaries
340-221-200	Improvement of Instruction Curriculum Development Employee Benefits
340-221-300	Improvement of Instruction Curriculum Development Purchased Services
340-221-410	Improvement of Instruction Curriculum Development Supplies
340-221-445	Improvement of Instruction Curriculum Development Technology and Software Supplies
340-221-540	Improvement of Instruction Curriculum Development Equipment
340-221-545	Improvement of Instruction Curriculum Development Technology Equipment and Software
340-224-100	Improvement of Instruction Inservice and Staff Training Salaries
340-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
340-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
340-224-410	Improvement of Instruction Inservice and Staff Training Supplies
340-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies
340-224-540	Improvement of Instruction Inservice and Staff Training Equipment
340-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software
340-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law) Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.
340-350-100	Custody and Care of Children Salaries
340-350-200	Custody and Care of Children Employee Benefits

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning
Contact: Robin McCants, 803-745-1107 (for program guidelines
and waivers)
E-Mail Address: rmccants@ed.sc.gov

**REVENUE 3542 PRESCHOOL PROGRAMS FOR CHILDREN
WITH DISABILITIES**

SUBFUND 342 EIA FUND

Allocation Formula

$$\begin{array}{rcl} \text{funding amount per student} & \times & \text{number of students reported} \\ & & \\ & \times & \text{index of taxpaying ability factor (state support percentage)} \\ & & \\ & = & \text{district allocation} \end{array}$$

The number of students at the 135th day is reported to the Office of Finance. Eligible students include three-year-olds and four-year-olds, except those who are vision and hearing impaired.

Legal References

S.C. Code Ann. § 59-36-20 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.9 and 1A.46

Guidelines

Act 86 of 1993 mandates a free appropriate public education for preschool children with disabilities, ages three through five.

Funds can be expended for preschool children with disabilities. State funds will be distributed to the school districts based on each district's index of taxpaying ability computed as of the 135th day.

The appropriate accounts for **allowed expenditures** are

342-135-100	Preschool Handicapped Speech (3- & 4-yr. Olds) Salaries
342-135-200	Preschool Handicapped Speech (3- & 4-yr.-Olds) Employee Benefits
342-135-300	Preschool Handicapped Speech (3- & 4-yr.-Olds) Purchased Services
342-135-400	Preschool Handicapped Speech (3- & 4-yr.-Olds) Supplies and Materials

342-135-500	Preschool Handicapped Speech (3- & 4-yr.-Olds) Capital Outlay
342-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
342-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
342-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits
342-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
342-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies and Materials
342-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Capital Outlay
342-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
342-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
342-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
342-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services
342-137-400	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Supplies and Materials
342-137-500	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Capital Outlay
342-137-600	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Other Objects
342-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Salaries
342-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Employee Benefits
342-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Purchased Services
342-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Supplies and Materials
342-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Capital Outlay
342-138-600	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Other Objects

State funds for the Preschool Program for Children with Disabilities can be used only for eligible three- and four-year-olds. Any unexpended funds at the end of the fiscal year will be returned to the State.

Responsible Office: Office of Exceptional Children, Division of Standards and Learning
Contact: Vanessa Nelson-Reed, 803-734-8788
E-Mail Address: vnreed@ed.sc.gov

REVENUE 3546 ACADEMIC ASSISTANCE K-3
SUBFUND 346 EIA FUND

Allocation Formula

Funding for the K-3 early childhood development component of the Early Childhood Development and Academic Assistance Act of 1993 will be based on the number of students in kindergarten through grade three who are eligible for the federal free and reduced-price lunch program at a weight of 0.26 of the base student cost, subject to available funds. Lunch counts will be obtained from the preceding year's PRECODE lunch count.

Note: Proviso 1A.7 stipulates that any unexpended balance from the prior fiscal year may be carried forward to the current fiscal year to be expended to operate programs in accordance with the district's Academic Assistance long-range plan.

Legal References

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.7, 1A.8, 1A.9, 1A.10, and 1A.46

24 S.C. Code Ann. Regs. 43-267 (State Board of Education Regulation)

Guidelines

The Early Childhood Development and Academic Assistance Act funds must be expended in accordance with approved district strategic plans, school renewal plans, National Association for the Education of Young Children credentialing (NAEYC), or Southern Association of Colleges and Schools school improvement plans submitted to the State Department of Education in lieu of school renewal plans. Expenditures for early childhood programs must also be aligned with requirements of the early childhood assets study, National Association for the Education of Young Children Accreditation criteria, or certification requirements of the Office of Instructional Promising Practices. All allowed costs consist of general instructional expenditures.

Disallowed expenditures include salaries for clerical aides, assessment instruments other than (South Carolina Readiness Assessments) (SCRA) for kindergarten and first grade, costs of classroom furniture and noninstructional

equipment (duplicating/copying equipment, operation and maintenance items, and typewriters), and costs of building renovations and construction.

Allowed expenditures include prorated salaries for a portion of the instructional time that is devoted to a specifically designed program, documented in one of the district or school plans noted above, that meets academic assistance regulations; appropriate and research-based instructional materials; classroom learning center materials, (for kindergarten, to include: math, books, dramatic play, blocks, music, art, manipulative, science, social studies), travel (directly related to travel between schools for itinerant teachers or the academic assistance program supervisor, or for participation in staff development activities and field trips); computer hardware, including printers, and computer maintenance, software, and communication line charges for instructional computers.

Allowed expenditures include the following accounts in accordance with approved plans:

Grades K–3

346-111-100	Kindergarten Programs Salaries
346-111-200	Kindergarten Programs Employee Benefits
346-111-311	Kindergarten Programs Instructional Services
346-111-325	Kindergarten Programs Rentals (limited to data processing equipment and software)
346-111-332	Kindergarten Programs Travel
346-111-340	Kindergarten Programs Communication
346-111-345	Kindergarten Programs Technology
346-111-360	Kindergarten Programs Printing and Binding
346-111-370	Kindergarten Programs Tuition
346-111-410	Kindergarten Programs Supplies
346-111-445	Kindergarten Programs Technology and Software Supplies
346-111-540	Kindergarten Programs Equipment
346-111-545	Kindergarten Programs Technology Equipment and Software
346-112-100	Primary Programs Salaries
346-112-200	Primary Programs Employee Benefits
346-112-311	Primary Programs Instructional Services
346-112-325	Primary Programs Rentals (limited to data processing equipment and software)
346-112-332	Primary Programs Travel
346-112-340	Primary Programs Communication
346-112-345	Primary Programs Technology
346-112-360	Primary Programs Printing and Binding
346-112-370	Primary Programs Tuition

346-112-410	Primary Programs Supplies
346-112-445	Primary Programs Technology and Software Supplies
346-112-540	Primary Programs Equipment
346-112-545	Primary Programs Technology Equipment and Software
346-139-100	Early Childhood Programs Salaries
346-139-200	Early Childhood Programs Employee Benefits
346-139-311	Early Childhood Programs Instructional Services
346-139-325	Early Childhood Programs Rentals (limited to data processing equipment and software)
346-139-332	Early Childhood Programs Travel
346-139-340	Early Childhood Programs Communication
346-139-345	Early Childhood Programs Technology
346-139-360	Early Childhood Programs Printing and Binding
346-139-370	Early Childhood Programs Tuition
346-139-410	Early Childhood Programs Supplies
346-139-445	Early Childhood Programs Technology and Software Supplies
346-139-540	Early Childhood Programs Equipment
346-139-545	Early Childhood Programs Technology Equipment and Software
346-171-100	Primary Summer School Salaries
346-171-200	Primary Summer School Employee Benefits
346-171-311	Primary Summer School Instructional Services
346-171-325	Primary Summer School Rentals (limited to data processing equipment and software)
346-171-340	Primary Summer School Communication
346-171-345	Primary Summer School Technology
346-171-360	Primary Summer School Printing and Binding
346-171-370	Primary Summer School Tuition
346-171-410	Primary Summer School Supplies
346-171-445	Primary Summer School Technology and Software Supplies
346-171-540	Primary Summer School Equipment
346-171-545	Primary Summer School Technology Equipment and Software
346-175-100	Instructional Programs Beyond Regular School Day Salaries
346-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
346-175-325	Instructional Programs Beyond Regular School Day Rentals (limited to data processing equipment and software)

346-175-332	Instructional Programs Beyond Regular School Day Travel
346-175-340	Instructional Programs Beyond Regular School Day Communication
346-175-345	Instructional Programs Beyond Regular School Day Technology
346-175-360	Instructional Programs Beyond Regular School Day Printing and Binding
346-175-370	Instructional Programs Beyond Regular School Day Tuition
346-175-410	Instructional Programs Beyond Regular School Day Supplies
346-175-445	Instructional Programs Beyond Regular School Day Technology and Software Supplies
346-175-540	Instructional Programs Beyond Regular School Day Equipment
346-175-545	Instructional Programs Beyond Regular School Day Technology Equipment and Software
346-221-100	Improvement of Instruction Curriculum Development Salaries (Supervisor)
346-221-200	Improvement of Instruction Curriculum Development Employee Benefits
346-221-312	Improvement of Instruction Curriculum Development Instructional Programs Improvement Services
346-221-323	Improvement of Instruction Curriculum Development Repairs and Maintenance Services
346-221-325	Improvement of Instruction Curriculum Development Rentals (limited to data processing equipment and software)
346-221-332	Improvement of Instruction Curriculum Development Travel
346-221-345	Improvement of Instruction Curriculum Development Technology
346-221-360	Improvement of Instruction Curriculum Development Printing and Binding
346-221-390	Improvement of Instruction Curriculum Development Other Purchased Services
346-221-410	Improvement of Instruction Curriculum Development Supplies
346-221-445	Improvement of Instruction Curriculum Development Technology and Software Supplies
346-223-100	Supervision of Special Programs Salaries
346-223-200	Supervision of Special Programs Employee Benefits

346-223-312	Supervision of Special Programs Instructional Programs Improvement Services
346-223-323	Supervision of Special Programs Repairs and Maintenance Services
346-223-325	Supervision of Special Programs Rentals (limited to data processing equipment and software)
346-223-332	Supervision of Special Programs Travel
346-223-345	Supervision of Special Programs Technology
346-223-360	Supervision of Special Programs Printing and Binding
346-223-410	Supervision of Special Programs Supplies
346-223-445	Supervision of Special Programs Technology and Software Supplies
346-224-100	Improvement of Instruction Inservice and Staff Training Salaries
346-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
346-224-312	Improvement of Instruction Inservice and Staff Training Instructional Programs Improvement Services
346-224-323	Improvement of Instruction Inservice and Staff Training Repairs and Maintenance Services
346-224-324	Improvement of Instruction Inservice and Staff Training Rentals (limited to data processing equipment and software)
346-224-332	Improvement of Instruction Inservice and Staff Training Travel
346-224-345	Improvement of Instruction Inservice and Staff Training Technology
346-224-360	Improvement of Instruction Inservice and Staff Training Printing and Binding
346-224-410	Improvement of Instruction Inservice and Staff Training Supplies
346-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies
346-251-331	Student Transportation (Federal/District Mandated) Student Transportation (to and from school) (only when no transportation costs are borne by the state under Revenue 3161, state-funded EAA transportation)
346-255-331	Student Transportation (State Mandated) Student Transportation (to and from school) (only to offset expenditures to transport third graders funded under Revenue 3161, state-funded EAA transportation)

346-271-660	<p>Pupil Service Activities Pupil Activity (for field trips and other pupil transportation costs not provided by state law)</p> <p>Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.</p>
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The following expenditures classified under Function 188 are limited in use to services for parenting and family literacy in accordance with approved district and school plans:

346-188-100	Parenting/Family Literacy Salaries
346-188-200	Parenting/Family Literacy Employee Benefits
346-188-311	Parenting/Family Literacy Instructional Services
346-188-325	Parenting/Family Literacy Rentals (limited to data processing equipment and software)
346-188-332	Parenting/Family Literacy Travel
346-188-340	Parenting/Family Literacy Communication
346-188-345	Parenting/Family Literacy Technology
346-188-360	Parenting/Family Literacy Printing and Binding
346-188-390	Parenting/Family Literacy Other Purchased Services
346-188-410	Parenting/Family Literacy Supplies
346-188-445	Parenting/Family Literacy Technology and Software Supplies
346-188-540	Parenting/Family Literacy Equipment
346-188-545	Parenting/Family Literacy Technology Equipment and Software

Cost associated with accreditation by NAEYC

Note: Expenditures listed above may not include costs allowed under the transfer portion.

Responsible Office:	Office of Instructional Promising Practices, Division of Standards and Learning
Contact:	Robin McCants, 803-734-1107
E-Mail Address:	rmccants@ed.sc.gov

REVENUE 3548 ACADEMIC ASSISTANCE 4–12

SUBFUND 348 EIA FUND

Allocation Formula

Funding for the Academic Assistance 4–12 component of Act 135 of 1993 is based on a derived free- and reduced-lunch eligibility count for grades four through twelve obtained by applying the state percentage of K–3 students eligible for free and reduced lunch to the 4–12 average daily membership; and funding for individual districts is based on two equally weighted factors: (1) the district’s derived lunch percentage for students in grades four through twelve and (2) the district’s four-year average for the number of students in grades four through twelve “not meeting” standard on the State’s testing programs for the years 1990 through 1993, subject to available funds.

Note: Proviso 1A.7 stipulates that any unexpended balance from the prior fiscal year may be carried forward to the current fiscal year to be expended to operate programs in accordance with the district’s Academic Assistance long-range plan.

Legal References

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.7, 1A.8, 1A.9, 1A.10, and 1A.46

24 S.C. Code Ann. Regs. 43-268 (State Board of Education Regulation)

Guidelines

The Early Childhood Development and Academic Assistance Act funds have to be expended in accordance with approved district strategic plans, school renewal plans, or Southern Association of Colleges and Schools school improvement plans submitted to the Department of Education in lieu of school renewal plans. All allowed costs will consist of general instructional expenditures.

Disallowed expenditures include salaries for clerical aides and the costs of classroom furniture and noninstructional equipment (duplicating/copying equipment, operation and maintenance items, and typewriters). Building renovations and construction are specifically excluded as allowed expenditures.

Allowed expenditures include prorated salaries for a portion of the instructional time that is devoted to a specifically designed program, documented in one of the district or school plans noted above, that meets academic assistance regulations; commercial instructional materials (to include software and/or online subscription services or other such tutorials) for reading, integrated language arts, writing, mathematics, science, or social studies; travel (directly related to travel between schools for itinerant teachers or the academic assistance program supervisor, or for participation in staff development activities and field trips); computer hardware, including printers, and computer maintenance, software, and communication line charges for instructional computers.

The appropriate accounts for **allowed expenditures** are

Grades 4–12

348-113-100	Elementary Programs Salaries
348-113-200	Elementary Programs Employee Benefits
348-113-310	Elementary Programs Professional and Technical Services
348-113-311	Elementary Programs Instructional Services
348-113-325	Elementary Programs Rentals (limited to data processing equipment and software)
348-113-332	Elementary Programs Travel
348-113-340	Elementary Programs Communication
348-113-345	Elementary Programs Technology
348-113-360	Elementary Programs Printing and Binding
348-113-370	Elementary Programs Tuition
348-113-410	Elementary Programs Supplies
348-113-445	Elementary Programs Technology and Software Supplies
348-113-540	Elementary Programs Equipment
348-113-545	Elementary Programs Technology Equipment and Software
348-114-100	High School Programs Salaries
348-114-200	High School Programs Employee Benefits
348-114-311	High School Programs Instructional Services
348-114-325	High School Programs Rentals (limited to data processing equipment and software)
348-114-332	High School Programs Travel
348-114-340	High School Programs Communication
348-114-345	High School Programs Technology
348-114-360	High School Programs Printing and Binding
348-114-370	High School Programs Tuition
348-114-410	High School Programs Supplies
348-114-445	High School Programs Technology and Software Supplies

348-114-540	High School Programs Equipment
348-114-545	High School Programs Technology Equipment and Software
348-172-100	Elementary Summer School Salaries
348-172-200	Elementary Summer School Employee Benefits
348-172-311	Elementary Summer School Instructional Services
348-172-325	Elementary Summer School Rentals (limited to data processing equipment and software)
348-172-340	Elementary Summer School Communication
348-172-345	Elementary Summer School Technology
348-172-360	Elementary Summer School Printing and Binding
348-172-370	Elementary Summer School Tuition
348-172-410	Elementary Summer School Supplies
348-172-445	Elementary Summer School Technology and Software Supplies
348-172-540	Elementary Summer School Equipment
348-172-545	Elementary Summer School Technology Equipment and Software
348-173-100	High School Summer School Salaries
348-173-200	High School Summer School Employee Benefits
348-173-311	High School Summer School Instructional Services
348-173-325	High School Summer School Rentals (limited to data processing equipment and software)
348-173-340	High School Summer School Communication
348-173-345	High School Summer School Technology
348-173-360	High School Summer School Printing and Binding
348-173-370	High School Summer School Tuition
348-173-410	High School Summer School Supplies
348-173-445	High School Summer School Technology and Software Supplies
348-173-540	High School Summer School Equipment
348-173-545	High School Summer School Technology Equipment and Software
348-175-100	Instructional Programs Beyond Regular School Day Salaries
348-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
348-175-325	Instructional Programs Beyond Regular School Day Rentals (limited to data processing equipment and software)
348-175-332	Instructional Programs Beyond Regular School Day Travel

348-175-340	Instructional Programs Beyond Regular School Day Communication
348-175-345	Instructional Programs Beyond Regular School Day Technology
348-175-360	Instructional Programs Beyond Regular School Day Printing and Binding
348-175-370	Instructional Programs Beyond Regular School Day Tuition
348-175-410	Instructional Programs Beyond Regular School Day Supplies
348-175-445	Instructional Programs Beyond Regular School Day Technology and Software Supplies
348-175-540	Instructional Programs Beyond Regular School Day Equipment
348-175-545	Instructional Programs Beyond Regular School Day Technology Equipment and Software
348-221-100	Improvement of Instruction Curriculum Development Salaries (Supervisor)
348-221-200	Improvement of Instruction Curriculum Development Employee Benefits
348-221-312	Improvement of Instruction Curriculum Development Instructional Programs Improvement Services
348-221-323	Improvement of Instruction Curriculum Development Repairs and Maintenance Services
348-221-325	Improvement of Instruction Curriculum Development Rentals (limited to data processing equipment and software)
348-221-332	Improvement of Instruction Curriculum Development Travel
348-221-345	Improvement of Instruction Curriculum Development Technology
348-221-360	Improvement of Instruction Curriculum Development Printing and Binding
348-221-410	Improvement of Instruction Curriculum Development Supplies
348-221-445	Improvement of Instruction Curriculum Development Technology and Software Supplies
348-223-100	Supervision of Special Programs Salaries
348-223-200	Supervision of Special Programs Employee Benefits
348-223-312	Supervision of Special Programs Instructional Programs Improvement Services
348-223-323	Supervision of Special Programs Repairs and Maintenance

348-223-325	Supervision of Special Programs Rentals (limited to data processing equipment and software)
348-223-332	Supervision of Special Programs Travel
348-223-345	Supervision of Special Programs Technology
348-223-360	Supervision of Special Programs Printing and Binding
348-223-410	Supervision of Special Programs Supplies
348-223-445	Supervision of Special Programs Technology and Software Supplies
348-224-100	Improvement of Instruction Inservice and Staff Training Salaries
348-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
348-224-312	Improvement of Instruction Inservice and Staff Training Instructional Programs Improvement
348-224-323	Improvement of Instruction Inservice and Staff Training Repairs and Maintenance Services
348-224-324	Improvement of Instruction Inservice and Staff Training Rentals (limited to Technology and Software equipment and software)
348-224-332	Improvement of Instruction Inservice and Staff Training Travel
348-224-345	Improvement of Instruction Inservice and Staff Training Technology
348-224-360	Improvement of Instruction Inservice and Staff Training Printing and Binding
348-224-410	Improvement of Instruction Inservice and Staff Training Supplies
348-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies
348-251-331	Student Transportation (State Mandated) Purchased Services (to and from school) (only when no transportation costs are borne by the state under Revenue 3161, state-funded EAA transportation)
348-255-331	Student Transportation (State Mandated) Purchased Services (to and from school) (only to offset expenditures to transport fourth through eighth graders funded under Revenue 3161, state-funded EAA transportation)
348-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law) Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are

consistent with the district's accounting system to report costs for field trips under Function Code 271.

The following accounts classified under Function 188 are limited in use to services for parenting instruction and family literacy in accordance with approved district and school plans:

348-188-100	Parenting/Family Literacy Salaries
348-188-200	Parenting/Family Literacy Employee Benefits
348-188-311	Parenting/Family Literacy Instructional Services
348-188-325	Parenting/Family Literacy Rentals (limited to data processing equipment and software)
348-188-332	Parenting/Family Literacy Travel
348-188-340	Parenting/Family Literacy Communication
348-188-345	Parenting/Family Literacy Technology
348-188-360	Parenting/Family Literacy Printing and Binding
348-188-390	Parenting/Family Literacy Other Purchased Services
348-188-410	Parenting/Family Literacy Supplies
348-188-445	Parenting/Family Literacy Technology and Software Supplies
348-188-540	Parenting/Family Literacy Equipment
348-188-545	Parenting/Family Literacy Technology Equipment and Software

Note: Expenditures listed above may not include costs allowed under the transfer provision.

Responsible Office: Office of Federal and State Accountability, Division of Accountability
Contact: Peter Samulski, 803-734-8345
E-Mail Address: psamulsk@ed.sc.gov

**REVENUE 3549 ACADEMIC ASSISTANCE READING
RECOVERY®**

SUBFUND 349 EIA FUND

PROJECT NUMBER IR

Allocation Formula

Funds are provided to districts and the Reading Recovery® Regional Training Center at Clemson University to implement and support Reading Recovery programs throughout the State. Funds are allocated to the districts based on the number of Reading Recovery personnel employed in the following four weighted categories: Reading Recovery teacher leader, teacher leader-in-training, teacher, and teacher-in-training. For funding purposes, an FTE is a Reading Recovery teacher who teaches four children in one-on-one sessions each day.

$$\frac{\text{district weighted personnel}}{\text{state weighted personnel}} \times \text{funds available} = \text{district allocation}$$

Of the total funds appropriated for the Reading Recovery program, approximately \$300,000 is being distributed to the Reading Recovery Regional Training Center at Clemson University through a grant award for the training of Reading Recovery teachers and teacher leaders as well as for the support and monitoring of the statewide Reading Recovery program.

Legal References

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.11 and 1A.46

Guidelines

Reading Recovery is a one-to-one tutoring intervention for first-time first graders who are at risk of reading failure. It is delivered by teachers with special training. Specific guidelines for this tutoring and training are outlined in the application for teacher training, which is available from the Office of Curriculum and Standards.

Disallowed expenditures include salaries for clerical aides and the costs of classroom furniture and noninstructional equipment (duplicating/copying equipment,

operation and maintenance items, typewriters, computers, and software for teachers) and building renovations and construction. **[Exception:** Funds specifically designated for Reading Recovery may be utilized for renovation costs associated with the initial installation of a Reading Recovery training site (i.e., installation of an observation glass, a sound system, and soundproofing). Expenditures for these renovations are to be recorded under Subfund 349, Expenditure Function 253.]

Allowed expenditures include the prorated daily salary for visiting teacher leader (consultation services) and travel to and from schools; conference travel/registration and travel for participation in staff development for Reading Recovery teachers, teacher leaders, and site coordinators; commercial books and instructional materials; instructional supplies; and computers and software for teacher leaders needed to implement Reading Recovery. (The use of all school technology and software supplies purchased with Reading Recovery funds is limited to the Reading Recovery program. These items must be utilized and maintained specifically for the Reading Recovery program.) Expenditures for Reading Recovery extension programs operated in the summer or after school are allowed.

Allowed expenditures are limited to those identified in the approved program and include the following accounts:

349-112-100	Primary Programs Salaries
349-112-200	Primary Programs Employee Benefits
349-112-300	Primary Programs Purchased Services
349-112-332	Primary Programs Travel
349-112-410	Primary Programs Supplies
349-112-640	Primary Programs Organization Membership Dues and Fees (limited to dues and fees for the Reading Recovery Council of North America)
349-171-100	Primary Summer School Salaries
349-171-200	Primary Summer School Employee Benefits
349-171-300	Primary Summer School Purchased Services
349-171-332	Primary Summer School Travel
349-171-410	Primary Summer School Supplies
349-171-640	Primary Summer School Organization Membership Dues and Fees (limited to dues and fees for the Reading Recovery Council of North America)
349-175-100	Instructional Programs Beyond Regular Day School Salaries
349-175-200	Instructional Programs Beyond Regular Day School Employee Benefits
349-175-300	Instructional Programs Beyond Regular Day School Purchased Services

349-175-332	Instructional Programs Beyond Regular Day School Travel
349-175-410	Instructional Programs Beyond Regular Day School Supplies
349-175-640	Instructional Programs Beyond Regular School Day Organization Membership Dues and Fees (limited to dues and fees for the Reading Recovery Council of North America)
349-221-300	Improvement of Instruction Curriculum Development Purchased Services
349-221-410	Improvement of Instruction Curriculum Development Supplies
349-221-640	Improvement of Instruction Curriculum Development Organization Membership Dues and Fees (limited to dues and fees for the Reading Recovery Council of North America)
349-223-100	Supervision of Special Programs (Teacher Leader) Salaries
349-223-200	Supervision of Special Programs (Teacher Leader) Employee Benefits
349-223-312	Supervision of Special Programs (Teacher Leader) Instructional Programs Improvement Services
349-223-332	Supervision of Special Programs (Teacher Leader) Travel
349-223-410	Supervision of Special Programs (Teacher Leader) Supplies
349-223-445	Supervision of Special Programs (Teacher Leader) Technology and Software Supplies
349-223-640	Supervision of Special Programs (Teacher Leader) Organization Membership Dues and Fees (limited to dues and fees for the Reading Recovery Council of North America)
349-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
349-224-410	Improvement of Instruction Inservice and Staff Training Supplies
349-224-640	Improvement of Instruction Inservice and Staff Training Organization Membership Dues and Fees (limited to dues and fees for the Reading Recovery Council of North America)

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning
Contact: Pam Huxford, 803-734-8825
E-Mail Address: phuxford@ed.sc.gov

**REVENUE 3550 TEACHER SALARY INCREASE
(No Carryover Provision)**

SUBFUND 350 EIA FUND

Allocation Formula

- A. The initial allocation is based on the prior year's professional certified staff listing using the EIA factor and a growth factor.
- B. Final allocation is based on the current year's professional certified staff listing as of the 135th day of school. Eligibility for staff members is determined by each member's position code, instructional FTE, and term of employment for the first 135 days of school. Entitlement for each full-time eligible certified staff member is calculated by multiplying the prior year's base state minimum salary (first figures) as listed in each cell of the teacher salary schedule for educational level and years of experience by the EIA supplement factor as shown on the final "Current Year's State Minimum Salary Schedule."
- C. The name, current-year salary, and other required variables for noncertified staff members must be entered on the staff listing by the school district.

Salary supplement for noncertified personnel in position codes 18, 36, 37, 38, 39, and 40 is calculated as follows:

$$\frac{\text{annual salary} - \text{federal funds}}{1 + \text{current EIA factor}} \times \text{current EIA factor}$$

Legal References

S.C. Code Ann. § 59-20-50(b) (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.18

Guidelines

Revenue for the teachers' salary increase may be received and accounted for in Subfund 350, Teacher Salary Increase. All expenditures for the EIA salary increase must be reflected in this subfund under the applicable function and object classification.

An alternate method of accounting for these funds permits the receipting of the revenue in Subfund 350, Teacher Salary Increase, with a subsequent transfer of the revenue to the General Fund. Expenditures should be reflected in the General Fund under the applicable function and object classification. If this method is used for Subfund 350, the same method must be used for Subfund 355, School Employer Contributions.

Regardless of the method the district selects, *expenditures for the mandatory EIA salary increase may not be reflected in any EIA subfund except Subfund 350, Teacher Salary Increase.*

School districts are required to maintain local salary supplements per teacher, no less than their prior year's level. Teacher pay raises, through adjustments in the State's minimum salary schedule, shall be provided only to teachers who demonstrate minimum knowledge proficiency by meeting at least one of the following criteria:

- holding a valid professional certificate,
- having a score of 425 or greater on the commons examination of the National Teacher Examination,
- meeting the minimum qualifying score on the appropriate subject area of the teacher exam, or
- meeting the minimum standards on the basic skills examination as prescribed by the State Board of Education provided in Section 2 of the Education Improvement Act (Act 187) of 1979.

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

REVENUE 3553 ADULT EDUCATION REMEDIAL

SUBFUND 353 EIA FUND

Allocation Formula

projected number of eligible students in reading, writing, and math X

base student cost X weighting of .114 = initial allocation

The final allocation is based on the number of adult education remedial students served as submitted by school districts in May on the “Adult Education EIA Remedial Funds Report” form.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.12 and 1A.46

Guidelines

For high school diploma tract students, remedial funds may be spent on materials, equipment, and supplies that are **related to mathematics and English/Language Arts instruction only**. These must support the instructional models defined in the HSAP (High School Assessment Program) remedial regulations.

For GED diploma track students, remedial funds may be spent on materials, equipment, and supplies addressing the five academic areas tested on the GED examination.

In order to be claimed for remedial funds reimbursement, the adult education student must be enrolled in either the high school diploma or GED diploma track program during the period in which the services were provided.

Disallowed expenditures include the costs of classroom furniture and other noninstructional equipment (duplicating/copying equipment, operation and maintenance items, and typewriters). Building renovations and construction are specifically excluded as allowed expenditures.

Allowed expenditures include those for computer hardware, computer software, computer maintenance, workbooks, commercial instructional materials, and paper.

Staff members paid with EIA Remedial Funds must be directly involved with remedial instruction. Prorated salaries are possible.

Inservice costs for staff involved in the remedial program may be paid with EIA Remedial Funds.

The appropriate accounts for **allowed expenditures** are

353-187-100	Adult Education Remedial Salaries
353-187-200	Adult Education Remedial Employee Benefits
353-187-311	Adult Education Remedial Instructional Services
353-187-312	Adult Education Remedial, Instructional Program Improvement
353-187-323	Adult Education Remedial Repairs and Maintenance Services
353-187-332	Adult Education Remedial Travel
353-187-410	Adult Education Remedial Supplies
353-187-420	Adult Education Remedial Textbooks
353-187-445	Adult Education Remedial Technology and Software Supplies
353-187-540*	Adult Education Remedial Equipment
353-187-545	Adult Education Remedial Technology Equipment and Software
353-224-100	Improvement of Instruction Inservice and Staff Training Salaries
353-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
353-224-332	Improvement of Instruction Inservice and Staff Training Travel
353-224-410	Improvement of Instruction Inservice and Staff Training Supplies
353-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies

*Requests for budget items in this category **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and
Learning
Contact: David Stout, 803-734-8348 (Program and Budget Questions)
Fax: 803-734-8336
E-Mail Address: dstout@ed.sc.gov

**REVENUE 3555 SCHOOL EMPLOYER CONTRIBUTIONS
(No Carryover Provision)**

SUBFUND 355 EIA FUND

Allocation Formula

The allocation is based on the district's actual EIA salary increase revenue as derived from the current year professional certified staff (PCS) system.

$$\text{district PCS salary supplement} \times (\text{employer \% retirement}) + (\text{employer \% FICA}) = \text{district allocation}$$

Legal Reference

S.C. Code Ann. § 59-20-50 (b) (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.18

Guidelines

The purpose of these funds is to defray the costs for the additional employee benefits resulting from the teachers' salary increase.

The school districts may opt for either of the methods of accounting for these funds permitted for Subfund 350, Teacher Salary Increase. Expenditures should be recorded under the appropriate function. Districts should be consistent in the method used to account for Subfund 350 and 355.

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

REVENUE 3561 MATHEMATICS AND SCIENCE CENTERS

SUBFUND 361 EIA FUND

PROJECT NUMBER GA

Allocation Formula

EIA allocations are to be distributed among the Mathematics and Science Centers statewide. Twenty-five percent (25 percent) of the amount of the grant will be paid after receipt of the signed grant award document and completion of an interdepartmental transfer form when necessary. Subsequent disbursement of funds will be paid on a reimbursable basis upon submission of completed expenditure reports no less than on a quarterly basis.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.29 and 1A.46

Guidelines

These funds are provided to regional mathematics and science centers that have been established around the State. The funds are to be used to support efforts to improve mathematics and science.

Allowed expenditures will include salaries and related fringe benefits for staff members. Examples of other allowed expenditures include curriculum materials, teacher stipends, substitute teacher pay, and travel for staff.

The appropriate accounts for allowed expenditures are

361-100-120	Instruction Salaries (Substitute/Temporary Teachers)
361-100-130	Instruction Salaries (Teachers Overtime/Stipends)
361-100-200**	Instruction Employee Benefits (Substitute/Temporary Teachers)
361-221-100	Improvement of Instruction Curriculum Development Salaries
361-221-200	Improvement of Instruction Curriculum Development Employee Benefits

361-221-300	Improvement of Instruction Curriculum Development Purchased Services
361-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
361-221-500	Improvement of Instruction Curriculum Development Capital Outlay
361-224-100	Improvement of Instruction Inservice and Staff Training Salaries
361-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
361-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
361-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
361-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.**

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning
Contact: John Holton, 803-734-8366
E-Mail Address: jholton@ed.sc.gov

**REVENUE 3562 ADULT EDUCATION, BASIC (INCLUDES
RURAL AND WORKFORCE INITIATIVES)**

SUBFUNDS 362/363 EIA FUND

PROJECT NUMBERS EA/EE/EW

Allocation Formula

$$\frac{\text{available funds}}{\text{no. of adult students statewide}} = \text{amount per student}$$

$$\text{amount per student} \quad \times \quad \text{number of adult students enrolled last year in the local school district program}$$
$$= \text{district allocation}$$

An additional \$180,452 under the Adult Education, Basic funds is available from the Governor's Office for the **Workforce Initiative**. These funds are allocated to school districts based on proposals submitted for approval to the Office of Adult Education.

Legal References

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.24 and 1A.46
24 S.C. Code Ann. Reg. 43-237.1 (State Board of Education Regulation)

Guidelines

ADULT EDUCATION, BASIC, SUBFUND 362

Funds are allocated to adult education programs in local school districts to provide academic services to adults who want to acquire a basic education, to prepare for the tests of General Educational Development (GED), to develop academic skills, or to complete the requirements for a high school diploma. In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high

school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.

All out-of-state travel paid with adult education funds must be directly related to the operation and improvement of the adult education program.

In order for 100 percent of the salary of a school district's adult education director to be paid from the adult education allocation, the following criteria must be met:

- a. The 2006–07 enrollment of the school district's adult education program, or consortium of school districts, must be a minimum of 600 students.
- b. **The adult education director must devote 100 percent of his or her time to the adult education program.**

In school districts that have an enrollment of less than six hundred for the 2006–07 academic year or districts in which the adult education director is not employed 100 percent in that position, a percentage of the adult education director's salary may be paid from the adult education allocation.

Example 1:

If the enrollment of the adult education program for the 2006–07 school year is 300 and the adult education director is employed 100 percent in adult education, then one-half of the adult education director's salary may be paid from the allocation. (If the adult education director has an annual salary of \$60,000, then the amount of the adult education director's salary that can be paid from the allocation is \$30,000.)

$$\$60,000 \times 50\% = \$30,000$$

Example 2:

If the enrollment of the adult education program for the 2006–07 school year is 300 and the adult education director is employed 50 percent in adult education and 50 percent in alternative education, then one-half of the adult education director's salary may be paid from the allocation. However, since the adult education director was employed in the adult education program only one-half of the time, only one-half of the allowed amount of salary may be paid. (If the adult education director has an annual salary of \$60,000 but is employed only on a half-time basis and the program has an enrollment of 300, the allocation for the director's salary is \$15,000.)

$$\$60,000 \times 50\% = \$30,000 \times 50\% = \$15,000$$

The adult education director must be certified in one the following areas: 70, 71, 72, 73, or 74 or must hold an advanced degree in the field of adult education and a South Carolina teaching certificate.

The adult education director must be listed on the **professional certified staff (PCS) listing** at the same percentage of job responsibility as stated on the “**Administration of Adult Education Program**” form. Acceptable position codes are 16 or 56.

Programs with fully funded adult education directors must offer adult education services on a year-round basis. Summer months may have abbreviated course offerings.

All equipment purchased with funds budgeted under “Equipment” (181-500, 182-500, 183-500, and 223-500) must meet the following guidelines:

- A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor’s name, the acquisition date, the cost of the property, and the location of the property.
- B. A physical inventory of the property must be taken and the results reconciled with the property records every year
- C. Disposal of obsolete equipment shall be documented in the inventory report. *Obsolete or inoperable equipment* is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.
- D. Prior approval by the Office of Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Adult Education.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are

362-181-100	Adult Basic Education Programs Salaries
362-181-200	Adult Basic Education Programs Employee Benefits
362-181-300	Adult Basic Education Programs Purchased Services
362-181-400	Adult Basic Education Programs Supplies and Materials
362-181-500*	Adult Basic Education Programs Capital Outlay
362-182-100	Adult Secondary Education Programs Salaries
362-182-200	Adult Secondary Education Programs Employee Benefits

362-182-300	Adult Secondary Education Programs Purchased Services
362-182-400	Adult Secondary Education Programs Supplies and Materials
362-182-500*	Adult Secondary Education Programs Capital Outlay
362-183-100	Adult English Literacy (ESL) Salaries
362-183-200	Adult English Literacy (ESL) Employee Benefits
362-183-300	Adult English Literacy (ESL) Purchased Services
362-183-400	Adult English Literacy (ESL) Supplies and Materials
362-183-500*	Adult English Literacy (ESL) Capital Outlay
362-221-100	Improvement of Instruction Curriculum Development Salaries
362-221-200	Improvement of Instruction Curriculum Development Employee Benefits
362-221-300	Improvement of Instruction Curriculum Development Purchased Services
362-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
362-223-100	Supervision of Special Programs Salaries
362-223-200	Supervision of Special Programs Employee Benefits
362-223-300	Supervision of Special Programs Purchased Services
362-223-400	Supervision of Special Programs Supplies and Materials
362-223-500*	Supervision of Special Programs Capital Outlay
362-224-100	Improvement of Instruction Inservice and Staff Training Salaries
362-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
362-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
362-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
362-254-100	Operation and Maintenance of Plant Salaries
362-254-200	Operation and Maintenance of Plant Employee Benefits
362-254-300	Operation and Maintenance of Plant Purchased Services
362-254-400	Operation and Maintenance of Plant Supplies and Materials

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and Learning
Contacts: David Stout, 803-734-8348 (budget questions)
Fax: 803-734-8336
Janet Thompson, 803-734-8472 (program questions)
E-Mail Addresses: dstout@ed.sc.gov
jthompson@ed.sc.gov

Guidelines

RURAL INITIATIVE, SUBFUND 362

From the total amount of funds appropriated for adult education, \$150,000 must be used to fund pilot projects for rural literacy development. (These funds are not included in the above allocation formula.)

Rural Initiative projects that are part of the South Carolina Family Literacy Collaborative Project must contain all of the following components:

- adult education/literacy instruction,**
- early childhood instruction,
- PACT (Parent and Child Together), and
- parenting instruction.

** Adult education programs are encouraged to work with early childhood education and family literacy programs; however, only the adult education portion of the family literacy program may be paid with adult education funds.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

Allowed expenditures for the Rural Initiative include the following expenditure account codes:

362-181-100	Adult Basic Education Programs Salaries
362-181-200	Adult Basic Education Programs Employee Benefits
362-181-300	Adult Basic Education Programs Purchased Services
362-181-400	Adult Basic Education Programs Supplies and Materials
362-181-500*	Adult Basic Education Programs Capital Outlay

362-182-100	Adult Secondary Education Programs Salaries
362-182-200	Adult Secondary Education Programs Employee Benefits
362-182-300	Adult Secondary Education Programs Purchased Services
362-182-400	Adult Secondary Education Programs Supplies and Materials
362-182-500*	Adult Secondary Education Programs Capital Outlay
362-183-100	Adult English Literacy (ESL) Salaries
362-183-200	Adult English Literacy (ESL) Employee Benefits
362-183-300	Adult English Literacy (ESL) Purchased Services
362-183-400	Adult English Literacy (ESL) Supplies and Materials
362-183-500*	Adult English Literacy (ESL) Capital Outlay
362-188-100	Parenting/Family Literacy Salaries
362-188-200	Parenting/Family Literacy Employee Benefits
362-188-300	Parenting/Family Literacy Purchased Services
362-188-400	Parenting/Family Literacy Supplies and Materials
362-188-500 *	Parenting/Family Literacy Capital Outlay
362-223-100	Supervision of Special Programs Salaries
362-223-200	Supervision of Special Programs Employee Benefits
362-223-300	Supervision of Special Programs Purchased Services
362-223-400	Supervision of Special Programs Supplies and Materials

* Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and Learning
 Contacts: Katy Harvin, 803-734-8070 (Program Questions)
 David Stout, 803-734-8348 (Budget Questions)
 E-Mail Addresses: kharvin@ed.sc.gov
 dstout@ed.sc.gov

Guidelines

WORKFORCE INITIATIVE, SUBFUND 363

The program is designed to stimulate the participation of adult education in economic development by providing basic skills education for the workforce. The

program provides funds for local adult education providers to establish programs to improve employability skills and enhance employment opportunities. A local adult education provider must submit a proposal that is evaluated by the Office of Adult and Community Education, with advice from the Adult Education Training & Resource Center. Proposals are funded provided that the adult education program (1) addresses a documented workplace basic skills need and (2) has reasonable budget costs for salaries, employee benefits, supplies and purchased services.

The program proposal must set standards for success that are consistent with the standards required in the Workforce Investment Act and the South Carolina Department of Education's "Standards and Measures" guidelines. An evaluation of standards attainment must be submitted upon the program's completion.

Approved proposals are funded until funds are depleted.

The appropriate accounts for **allowed expenditures** are

363-181-100	Adult Basic Education Salaries
363-181-200	Adult Basic Education Employee Benefits
363-181-300	Adult Basic Education Purchased Services
363-181-400	Adult Basic Education Materials and Supplies
363-182-100	Adult Secondary Education Salaries
363-182-200	Adult Secondary Education Employee Benefits
363-182-300	Adult Secondary Education Purchased Services
363-182-400	Adult Secondary Education Materials and Supplies
363-183-100	Adult English Literacy (ESL) Salaries
363-183-200	Adult English Literacy (ESL) Employee Benefits
363-183-300	Adult English Literacy (ESL) Purchased Services
363-183-400	Adult English Literacy (ESL) Materials and Supplies

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and Learning
Contact: David Stout, 803-734-8348 (Budget & Program Questions)
Fax: 803-734-8336
E-Mail Address: dstout@ed.sc.gov

**REVENUE 3564 ADULT EDUCATION, YOUNG
ADULT INITIATIVE**

SUBFUND 364 EIA FUND

PROJECT NUMBER IM

Allocation Formula

An additional \$1.6 million dollars of Adult Education funds is available to school districts to serve adult education students between the ages of 17–21 who are enrolled in programs leading to a high school diploma or in preparation to sit for the Tests of General Educational Development (GED).

Funds will be allocated based on a formula, which is a combination of three factors:

Factor 1: The number of 17–21 year old students enrolled in a high school completion program for at least 12 hours of instruction the previous school year that were non-Work-Based Project Learners and who had been pre-tested and post-tested and have increased a minimum of one educational functioning level based on the approved testing instrument.

Factor 2: The number of 17–21 year old students enrolled in a high school completion program for at least 12 hours of instruction the previous school year who were non-Work-Based Project Learners and who earned a Career Readiness Certificate.

Factor 3: The number of 17–21 year old students who either earned a high school diploma or who successfully passed the GED examination the previous school year after receiving at least 12 hours of instruction.

37 percent of the allocation will be based on Factor 1.

25 percent of the allocation will be based on Factor 2.

38 percent of the allocation will be based on Factor 3.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.46

Guidelines

The purpose of this initiative is to provide additional services to the increasing number of 17–21 year old students who enroll in school district adult education programs pursuing a high school or GED diploma. These funds may only be used to serve those students who are either enrolled in the school district's adult education high school diploma program to earn Carnegie units of credit or receiving instruction in preparation to sit for the Tests of General Educational Development (GED). Students who are 17–21 years of age who are enrolled in a program leading to earning a Career Readiness Certificate may also be served with these funds.

The SDE will verify the eligible number of students who were awarded a high school diploma or GED diploma the previous school year. The Office of Quality Assurance will verify the number of high school diploma graduates from each adult education program. The GED Testing Office will verify the individuals who successfully passed the GED examination the previous year. The Adult Education and Training Resource Center will verify the individuals who successfully earned a Career Readiness Certificate. Career Readiness personnel who instruct the 17–21 year old students may be paid from these funds. Salaries may be prorated.

Funds expended in the 223 (Supervision of Special Programs) function may only be used for employing Career Counselors/Transition Specialists. Intake personnel who deal with the 17–21 year old students may also be paid from this category. Salaries may be prorated. None of these funds may be used for traditional administrative personnel, such as assistant directors, program coordinators, or secretarial assistance.

Allowable **expenditures** include the following expenditure account codes:

364-182-100	Adult Secondary Education Programs Salaries
364-182-200	Adult Secondary Education Programs Employee Benefits
364-182-300	Adult Secondary Education Programs Purchased Services
364-182-400	Adult Secondary Education Programs Supplies and Materials
364-182-500*	Adult Secondary Education Programs Capital Outlay
364-221-100	Improvement of Instruction Curriculum Development Salaries
364-221-200	Improvement of Instruction Curriculum Development Employee Benefits
364-221-300	Improvement of Instruction Curriculum Development Purchased Services
364-221-400	Improvement of Instruction Curriculum Development Supplies and Materials

364-223-100	Supervision of Special Programs Salaries
364-223-200	Supervision of Special Programs Employee Benefits
364-223-300	Supervision of Special Programs Purchased Services
364-223-400	Supervision of Special Programs Supplies and Materials
364-223-500*	Supervision of Special Programs Capital Outlay
364-224-100	Improvement of Instruction Inservice and Staff Training Salaries
364-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
364-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
364-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and Learning
Contact: David Stout, 803-734-8348 (budget & program questions)
Fax: 803-734-8336
E-Mail Address: dstout@ed.sc.gov

REVENUE 3565 ADULT EDUCATION, LITERACY

SUBFUND 365 EIA FUND

Allocation Formula

Each of the forty-six counties will be allocated \$50,000 for literacy service delivery to adult nonreaders and those reading at or below the eighth-grade level.

$$\frac{\$2,300,000}{46} = \$50,000 = \text{county allocation}$$

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.46

Guidelines

Funds allocated under this proviso must be used for programs under the supervision of the adult education program. Funds are allocated to school districts to provide literacy service to adults who are reading at or below the eighth-grade level. School districts may provide the services or may contract to have the services provided. In counties that have more than one school district, the districts must agree on the method of literacy service delivery for the entire county and select one school district to serve as the fiscal agent.

Each school district, or the school district serving as the fiscal agent in counties with more than one school district, must submit a countywide plan, including a budget, annually to the Office of Adult Education. The countywide plan may be included as part of the district's adult education project proposal. Involvement of community-based, nonprofit organizations and other community agencies in developing this countywide plan is highly encouraged.

Only school districts may serve as fiscal agents.

School districts may choose to expend the \$50,000 for literacy service delivery in one or a combination of the following:

- **Family Literacy**

The program must contain all four of these components:

- a. adult education/literacy instruction,**
- b. early childhood instruction,
- c. PACT (Parent and Child Together), and
- d. parenting instruction.

** Adult education programs are encouraged to work with early childhood education and family literacy programs; however, only the adult education portion of the family literacy program may be paid with adult education funds.

- **Special Needs Population**

Funds may be used with adults who read below the eighth-grade level and who have been identified as having a learning disability.

- **English As A Second Language**

Funds may be used to serve adults who read below the eighth-grade level and whose native language is not English.

- **Innovative Service Delivery/Outreach Program**

Funds may be used to develop a new approach to serving adults who read below eighth-grade level or an expansion of delivery of services to the target population.

When developing your program proposal, please be reminded of the following that these funds may be spent only for materials, staff, equipment, and supplies for use with adults functioning at the eighth-grade level or below.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

Allowed instructional expenditures include the following expenditure account codes:

365-181-100	Adult Basic Education Programs Salaries
365-181-200	Adult Basic Education Programs Employee Benefits
365-181-300	Adult Basic Education Programs Purchased Services
365-181-400	Adult Basic Education Programs Supplies and Materials
365-181-500*	Adult Basic Education Programs Capital Outlay
365-183-100	Adult English Literacy (ESL) Salaries
365-183-200	Adult English Literacy (ESL) Employee Benefits
365-183-300	Adult English Literacy (ESL) Purchased Services

365-183-400	Adult English Literacy (ESL) Supplies and Materials
365-183-500*	Adult English Literacy (ESL) Capital Outlay

365-188-100	Parenting/Family Literacy Salaries
365-188-200	Parenting/Family Literacy Employee Benefits
365-188-300	Parenting/Family Literacy Purchased Services
365-188-400	Parenting/Family Literacy Supplies and Materials
365-188-500 *	Parenting/Family Literacy Capital Outlay

Salaries and fringes for literacy coordinators must be budgeted in the following accounts:

365-223-100	Supervision of Special Programs Salaries
365-223-200	Supervision of Special Programs Employee Benefits
365-223-300	Supervision of Special Programs Purchased Services
365-223-400	Supervision of Special Programs Supplies and Materials

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office:	Office of Adult Education, Division of Standards and Learning
Contact:	David Stout, 803-734-8348 (budget & program questions)
Fax:	803-734-8336
E-Mail Address:	dstout@ed.sc.gov

REVENUE 3568 EAA TECHNICAL ASSISTANCE

SUBFUND 368 EIA FUND

Allocation Formula

Schools with an absolute index rating of either below average or unsatisfactory on the 2005 report card are eligible to receive Technical Assistance Funds. The schools will receive an allocation not less than \$75,000 for a Below Average School and not less than \$250,000 for an Unsatisfactory school.

The allocations take into consideration the enrollment of the school.

Funds not expended in the current fiscal year may be carried forward and expended for the same purposes in the next fiscal year.

Legal Reference

General Appropriations Act, 2007 S.C. Acts 117, Proviso 1A.44

Guidelines

- Eligible schools must submit to the Department of Education a school renewal plan that includes action consistent with Alternative Technical Assistance criteria. Upon the approval of the plan by the Department of Education and the State Board of Education schools may expend the funds.
- The funds must be expended on strategies and activities as expressly outlined the school renewal plan. The Department of Education provides technical assistance in designing and implementing the school renewal plan and in brokering for technical assistance personnel as needed and as stipulated in the school renewal plan. Schools may amend their budget, but must submit a revised Financial Summary Report with the superintendent's signature prior to redirecting the use of funds.

Disallowed expenditures

Supplanting is not allowed and this funding may not be used for non-instructional Capital Outlay expenditures.

The appropriate accounts for **allowed expenditures** are

368-100-100**	Instruction Salaries
368-100-200	Instruction Employee Benefits
368-100-300	Instruction Purchased Service
368-100-400	Instruction Supplies and Materials
368-100-500	Instruction Capital Outlay
368-100-600	Instruction Other Objects
368-200-100**	Support Services Salaries
368-200-200	Support Services Employee Benefits
368-200-300	Support Services Purchased Service
368-200-400	Support Services Supplies and Materials
368-200-600	Support Services Other Objects

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Offices: Office of Quality Assurance, Division of Accountability
Office of Federal and State Accountability, Division of Accountability

Contacts: Marsha Johnson, 803-734-0923
Peter Samulski, 803-734-8345

E-Mail Addresses: mjohnson@ed.sc.gov
psamulsk@ed.sc.gov

REVENUE 3575 COMPETITIVE TEACHER GRANTS

SUBFUND 375 EIA FUND

Allocation Formula

Funds are allocated on a competitive grant basis. Individual teachers are eligible to apply for up to \$2,000. A team of two teachers may apply for a unit grant up to \$4,000. Three or more teachers may apply for a unit grant up to \$6,000.

Legal References

South Carolina Education Improvement Act of 1984, Division II, Subdivision C, Subpart 4, § 3, as amended 1985–90

24 S.C. Code Ann. Regs. 43-201.1 (State Board of Education Regulations)

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.46

Guidelines

The State Department of Education has established a competitive award program whereby teachers will be awarded funding for the purpose of improving teaching practices and procedures within the budgetary limitations authorized by the General Assembly.

The respective local school districts act as fiscal agents for these grants.

In no case may you exceed the amount of the approved award. You may amend your funding in a category by 10% of that category without requesting prior approval. Requests to make funding changes must be signed by the teacher making the request and the principal, and then approved and initialed by the EIA district contact person. Any non-funding changes such as objectives must be explained in an amendment request to the Program Office and approved prior to implementation. The award and any materials purchased with the funds belong to the school district and must remain within the district. However, the award may follow a teacher who transfers within the district. The principal of the school where the award was made must release the award, and the new principal must accept it. This agreement must include both principal's signatures and submitted to the Program Office. In the event the project leader changes, you must notify the Program Office in writing. The principal can select another participant to complete the award during the year, but with the approval of the Program Office.

The award period will be from September 1, 2007 – June 30, 2008, however no funds may be obligated after May 31, 2008. The Final program report is due May 31, 2008. Prior to the deadline an e-mail will be sent to the awardees containing a link to complete the on-line form.

Allowed expenditures include instruction and support services function code accounts in the 100 and 200 series and the following object-level accounts. Salary expenditures are limited to substitute teacher pay and bus drivers.

375-100-120	Instruction Substitute/Temporary Salaries
375-100-200**	Instruction Employee Benefits
375-100-300**	Instruction Purchased Services
375-100-311	Instruction Contracted Services
375-100-332	Instruction Travel
375-100-410	Instruction Supplies
375-100-445	Instruction Technology and Software Supplies
375-100-540	Instruction Equipment
375-100-545	Instruction Technology Equipment and Software
375-200-120	Support Services Substitute/Temporary Salaries
375-200-200**	Support Services Employee Benefits
375-200-300**	Support Services Purchased Services
375-200-311	Support Services Contracted Services
375-200-332	Support Services Travel
375-200-410	Support Services Supplies
375-200-445	Support Services Technology and Software Supplies
375-200-540	Support Services Equipment
375-200-545	Support Services Technology Equipment and Software
375-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)
	Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.

****Because** a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

Responsible Office: Office of Innovation and Grants, Division of Innovation and Support
Contact: Gail Widner, 803-734-5810
E-Mail Address: EIATeachergrant@ed.sc.gov

**REVENUE 3577 TEACHER SUPPLIES
(No Carryover Provision)**

SUBFUND 377 EIA FUND

Allocation Formula

To offset expenses incurred by eligible employees for supplies directly related to the education of students, an allocation of \$275 will be made to each eligible individual who is employed by a school district or a special school as of November 30 of the current fiscal year.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.33 and 1A.70

Guidelines

All certified public school or special school classroom teachers, media specialists, and guidance counselors (position codes 03–08, 10, 11, 17 and 18) who are employed by a school district as of November 30 of the current fiscal year, shall receive reimbursement of \$275 each to offset expenses incurred by them for teaching supplies and materials. Funds shall be disbursed by the Department to school districts by July 15, based on the last reconciled Professional Certified staff (PCS) listing from the previous year. Any deviation in the PCS and actual teacher count will be reconciled by December 31 or as soon as practicable thereafter. School districts shall disburse these funds on the first day that teachers are required to be in attendance at school for the current contract year. Funds will be disbursed in a manner separate and distinct from their payroll check.

Funds distributed to school districts or allocated to school districts must not supplant existing supply money paid to teachers from other sources.

Any district requiring receipts, must notify teachers who have not submitted receipts between November 25 and December 6 that they must submit receipts to the district for reimbursement. In accordance with Proviso 1A.33 of the General Appropriation Act, 2007 S.C. Acts 117, the Department must withhold Act 135 funds from any district while in non-compliance with this provision. Any funds not disbursed to teachers must be returned to the Department and may not be retained by the districts.

The appropriate accounts for **allowed expenditures** are

377-100-410	Instruction Supplies and Materials
377-212-410	Guidance Services Supplies and Materials
377-222-410	Library and Media Services Supplies and Materials

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Mellanie Jinnette, 803-734-3605
E-Mail Address: mjinnett@ed.sc.gov

**REVENUE 3578 HIGH SCHOOLS THAT WORK/MAKING
MIDDLE GRADES WORK**

SUBFUND 378 EIA FUNDS

Allocation Formula

Competitive grants will be available from these funds for new High Schools That Work (HSTW) and Making Middle Grades Work (MMGW) sites.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.46

Guidelines

Subprogram 20, High Schools That Work/Making Middle Grades Work (EIA), uses Revenue code 3578, Subfund 378.

Allowed expenditures include costs to

- establish High Schools That Work (HSTW) and Making Middle Grades Work (MMGW) sites to enable South Carolina's schools to participate in a nationally recognized total school reform initiative(s);
- provide professional development opportunities through the Southern Regional Education Board (SREB), existing HSTW/MMGW site leadership, or other HSTW/MMGW leadership professionals;
- purchase software and other instructional materials that would support the implementation/integration of the ten (10) Key Practices associated with both the HSTW and MMGW school reform initiatives;
- enable prospective sites to visit other HSTW/MMGW sites in order to move completely and successfully join the state's network; and
- provide leadership, training, and equipment in support of Project Lead The Way (PLTW) and Gateway to Technologies; pre-engineering curricula with a focus on rigorous math and science instruction and integration that directly support the career and technology emphasis that is a component of both HSTW and MMGW.

The appropriate accounts for **allowed expenditures** are

378-113-120	Elementary Programs Substitute/Temporary Salaries (Grades 6-8 only)
378-113-311	Elementary Programs Instructional Services (Grades 6-8 only)
378-113-312	Elementary Programs Instructional Program Improvement Services (Grades 6-8 only)
378-113-314	Elementary Programs Staff Services (Grades 6-8 only)
378-113-332	Elementary Programs Travel (Grades 6-8 only)
378-113-340	Elementary Programs Communications (Grades 6-8 only)
378-113-345	Elementary Programs Technology (Grades 6-8 only)
378-113-410	Elementary Programs Supplies (Grades 6-8 only)
378-113-445	Elementary Programs Technology and Software (Grades 6-8 only)
378-113-540	Elementary Programs Equipment (Grades 6-8 only)
378-113-545	Elementary Programs Technology Equipment and Software (Grades 6-8 only)
378-114-120	High School Programs Substitute/Temporary Salaries
378-114-311	High School Programs Instructional Services
378-114-312	High School Programs Instructional Program Improvement Services
378-114-314	High School Programs Staff Services
378-114-332	High School Programs Travel
378-114-340	High School Programs Communications
378-114-345	High School Programs Technology
378-114-410	High School Programs Supplies
378-114-445	High School Programs Technology and Software
378-114-540	High School Programs Equipment
378-114-545	High School Programs Technology Equipment and Software
378-115-120	CTE Programs Substitute/Temporary Salaries
378-115-311	CTE Programs Instructional Services
378-115-312	CTE Programs Instructional Program Improvement Services
378-115-314	CTE Programs Staff Services
378-115-332	CTE Programs Travel
378-115-340	CTE Programs Communications
378-115-345	CTE Programs Technology
378-115-410	CTE Programs Supplies
378-115-445	CTE Programs Technology and Software
378-115-540	CTE Programs Equipment
378-115-545	CTE Programs Technology Equipment and Software

378-224-120	Improvement of Instruction Inservice and Staff Training Substitute/Temporary Salaries
378-224-311	Improvement of Instruction Inservice and Staff Training Instructional Services
378-224-312	Improvement of Instruction Inservice and Staff Training Instructional Program Improvement Services
378-224-314	Improvement of Instruction Inservice and Staff Training Staff Services
378-224-332	Improvement of Instruction Inservice and Staff Training Travel
378-224-340	Improvement of Instruction Inservice and Staff Training Communications
378-224-345	Improvement of Instruction Inservice and Staff Training Technology
378-224-410	Improvement of Instruction Inservice and Staff Training Supplies
378-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software
378-224-540	Improvement of Instruction Inservice and Staff Training Equipment
378-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software

Responsible Office: Office of Career and Technology Education, Division of
Standards and Learning
Contact: Joe Williams, 803-734-8456
E-Mail Address: jwilliam@ed.sc.gov

REVENUE 3582 PRINCIPAL SALARY/FRINGE INCREASE
(No Carryover Provision)

SUBFUND 382 EIA FUND

Allocation Formula

$$\frac{\text{district 2d preceding year 135-day ADM}}{\text{state 2d preceding year 135-day ADM}}$$

X funds available = district allocation

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.21

Guidelines

Funds are allocated to reimburse school districts for salary expenditures and related employee benefits for **certified** school principals and assistant principals. These funds cannot be transferred to the General Fund.

The appropriate accounts for **allowed expenditures** are

382-233-111	School Administration Regular Salaries
382-233-200	School Administration Employee Benefits

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

**REVENUE 3583 EAA SUMMER SCHOOL/
COMPREHENSIVE REMEDIATION**

SUBFUNDS 383/384 EIA FUND

Allocation Formula

Funds will be allocated to each local public school district based on the number of academic subject area scores that are below basic on the prior year's spring PACT administration for students in grades three through eight and on the number of students entering ninth grade who scored below proficient in reading. Current year appropriations may be expended for prior year EAA summer school purposes.

Legal References

S.C. Code Ann. § 59-18-500 (2004)

24 S.C. Code Ann. Regs. 43-240 (State Board of Education Regulation)

State Board of Education, *Guidelines for Academic Plans for Students*

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.46 and 1A.52

Guidelines

The EAA requires that schools develop individual academic plans for students in grades three through eight who do not meet grade level standards. At the end of the school year, school personnel must review the progress of each student who has an academic plan and make a determination as to whether he or she is at grade level. If the student is not at grade level or if the terms of the academic plan have not been met, he or she may be retained or be required to attend summer school or to participate in a comprehensive remediation program the following year.

Disallowed expenditures include the costs of classroom furniture, snacks or other food services, noninstructional equipment, and building renovations and construction.

Allowed expenditures include teacher salaries, employee benefits, and the costs of supplies, instruction equipment, and transportation.

Allowed expenditures, which include costs that are contained in the student academic plans, include the following accounts:

EAA Summer School, Subfund 383

383-171-100	Primary Summer School Salaries
383-171-200	Primary Summer School Employee Benefits
383-171-300	Primary Summer School Purchased Services
383-171-400	Primary Summer School Supplies and Materials
383-171-500	Primary Summer School Capital Outlay
383-171-600	Primary Summer School Other Objects
383-172-100	Elementary Summer School Salaries
383-172-200	Elementary Summer School Employee Benefits
383-172-300	Elementary Summer School Purchased Services
383-172-400	Elementary Summer School Supplies and Materials
383-172-500	Elementary Summer School Capital Outlay
383-172-600	Elementary Summer School Other Objects
383-255-100	Student Transportation (State Mandated) Salaries
383-255-200	Student Transportation (State Mandated) Employee Benefits
383-255-300	Student Transportation (State Mandated) Purchased Services
383-255-400	Student Transportation (State Mandated) Supplies and Materials
383-255-500	Student Transportation (State Mandated) Capital Outlay

EAA Comprehensive Remediation, Subfund 384

384-112-100	Primary Programs Salaries
384-112-200	Primary Programs Employee Benefits
384-112-300	Primary Programs Purchased Services
384-112-400	Primary Programs Supplies and Materials
384-112-500	Primary Programs Capital Outlay
384-112-600	Primary Programs Other Objects
384-113-100	Elementary Programs Salaries
384-113-200	Elementary Programs Employee Benefits
384-113-300	Elementary Programs Purchased Services
384-113-400	Elementary Programs Supplies and Materials
384-113-500	Elementary Programs Capital Outlay
384-113-600	Elementary Programs Other Objects
384-175-100	Instructional Programs Beyond Regular School Days Salaries
384-175-200	Instructional Programs Beyond Regular School Days Employee Benefits

384-175-300	Instructional Programs Beyond Regular School Days Purchased Services
384-175-400	Instructional Programs Beyond Regular School Days Supplies and Materials
384-175-500	Instructional Programs Beyond Regular School Days Capital Outlay
384-175-600	Instructional Programs Beyond Regular School Days Other Objects
384-255-100	Student Transportation (State Mandated) Salaries
384-255-200	Student Transportation (State Mandated) Employee Benefits
384-255-300	Student Transportation (State Mandated) Purchased Services
384-255-400	Student Transportation (State Mandated) Supplies and Materials
384-255-500	Student Transportation (State Mandated) Capital Outlay

Responsible Office: Office of Federal and State Accountability, Division of
Accountability

Contact: Tim Conroy, 803-734-3131

E-Mail Address: tconroy@ed.sc.gov

**REVENUE 3588 EAA PALMETTO GOLD AND SILVER
 AWARDS**

SUBFUND 388 EIA FUND

Allocation Formula

Awarded to schools attaining high levels of absolute performance and schools attaining high rates of improvement. The criteria for and the method of allocating these funds are determined by the Accountability Division of the Education Oversight Committee.

Legal References

S.C. Code Ann. § 59-18-1100 (2004)

General Appropriation Act, 2007 S.C. Acts 117

24 S.C. Code Ann. Regs. 43-302 (State Board of Education Regulation)

Guidelines

The Palmetto Gold and Silver Awards Program recognizes and rewards schools for high levels of absolute performance or high rates of improvement. The Accountability Division of the Education Oversight Committee established the criteria for the awards and the method of allocating the funds.

State Board of Education regulation 43-302 requires districts to utilize the award funds to improve or maintain exceptional performance according to the school renewal plans.

Allowable expenditures of award funds include equipment, materials and supplies, contractual services, substitutes, and travel for improvement areas such as curriculum and instruction, student motivation, faculty professional development and incentives, parental/community/business involvement, and enhancement of positive school culture and environment.

Specific guidelines for the expenditure of award funds will be provided to each school receiving an award. An expenditure report specifying the manner in which those monies were expended must be submitted to the Department of Education at the conclusion of the award period.

The appropriate accounts for **allowed expenditures** are

388-100-100**	388-200-100**
388-100-200	388-200-200
388-100-300	388-200-300
388-100-400	388-200-400
388-100-500	388-200-500
388-100-660	388-200-660

Because a variety of program activities are permissible, appropriate account numbers will be determined based on services provided and goods delivered in accordance with school plans. As a result, the function and object codes displayed above are header codes only and not the detailed function and object account codes which **must be recorded on the final spending report which are submitted by each school receiving award at the conclusion for the award period.

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning
Contact: Ling Gao, 803-734-4321
E-Mail Address: lgao@ed.sc.gov

**REVENUE 3590 REALLOCATION OF EIA FUNDS
(SCHOOL BUILDING)**

SUBFUND 390 EIA FUND

PROJECT NUMBERS IF/IB

Allocation Formula

$$\frac{\text{district 2d preceding year 135-day ADM}}{\text{state 2d preceding year 135-day ADM}}$$

$$X \quad \text{funds available} \quad = \quad \text{district allocation}$$

Legal References

S.C. Code Ann. §§ 59-21-420 through 59-21-450 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.42

Guidelines

Unexpended EIA funds are reallocated to school districts for the following purposes:

- a. the renovation, capital improvement, or repair of school classrooms, libraries, laboratories, and other instructional facilities including portable classrooms, music rooms, as set forth in the EIA; and
- b. the reduction of millage required to pay principal and interest on bonds issued for any capital improvement programs.

In order to qualify for these funds, the district board of trustees must

- maintain at least the level of financial effort per pupil for noncapital programs as in prior years as set forth under Division V of the EIA and
- adopt and file with the Division of General Services a procurement code modeled after the South Carolina Consolidated Procurement Code or the model set forth in the report of the local Government Task Force on Procurement.

Distribution requires completion of simple application forms that are used for all four school facility funding sources available (school building funds, EIA building funds, Public School Facilities Assistance Act funds, and State School Facilities Bond Act funds).

The stipulations regarding the expenditure of funds are as follows:

- A. If a school district has issued bonds or has otherwise undertaken any capital improvement programs during any of the most recent five fiscal years, at least 50 percent of the funds must be used to reduce the millage required to pay debt service on such outstanding bonds unless a waiver is granted by the State Board of Education.
- B. Funds must be expended in accordance with the rules set forth in the *South Carolina School Facilities Planning and Construction Guide*.
- C. The funds authorized herein for reduction of tax millage for debt service may not be expended in conjunction with the authorization of bonds that increase a school district's bonded indebtedness above the limit provided for in Article X of the South Carolina Constitution or expended to pay debt service on bond anticipation notes authorized that would put the total bonded indebtedness of the school district above the mandated limit.
- D. Any funds received pursuant to the EIA must be expended or contractually committed within forty-eight months of the appropriation provided for school buildings under this act. Waivers of the requirement that 50 percent of the EIA funds must be expended to reduce millage may be granted by the State Board of Education for either of the following reasons:
 - The district anticipates a significant increase in need for additional classroom space.
 - A school district sold bonds or secured a loan at an interest rate less than prevailing rates and has an identified need for funds in excess of 50 percent of the funds allocated to the district from the EIA.

Allowed expenditures include the following account codes:

390-253-520	Facilities Acquisition and Construction Construction Services
390-253-525	Facilities Acquisition and Construction Buildings
390-253-580	Facilities Acquisition and Construction Mobile Classrooms

390-254-520	Operation and Maintenance of Plant Construction Services
390-254-530	Operation and Maintenance of Plant Improvements other than Buildings
390-254-580	Operation and Maintenance of Plant Mobile Classrooms
390-423-710	Transfer to Debt Service Fund
390-424-710	Transfer to School Building Fund

Responsible Office: Office of School Facilities, Division of Innovation and Support
Contact: Alex James, 803-734-4837
E-Mail Address: ajames@ed.sc.gov

REVENUE 3591 EXCELLENCE IN MIDDLE SCHOOLS

SUBFUND 391 EIA FUND

Allocation Formula

Each school district's funding allocation is based on the following:

- school districts having multiple schools housing grade seven with a total enrollment in grades six, seven, and/or eight equal to or greater than two hundred and fifty students will receive full-funding based on the total amount allocated.
- school districts having multiple schools housing grade seven with a total enrollment in grades six, seven, and/or eight with less than two hundred and fifty students will receive proportionate funding based on the average daily membership (ADM) formula for that particular middle/junior high school.
- school districts having only **one** school housing grade seven, regardless of the total enrollment in grades six, seven, and/or eight, will receive the full-funding allocation.
- alternative schools are not included in the funding. The Department of Juvenile Justice and Charter Schools are included in the total funding allocation.

Legal References

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1A.59

S.C. Code Ann. § 5-7-12 (2004)

Guidelines

Funds for the Excellence in Middle Schools initiative are appropriated to continue to fund the number of school guidance counselors, school safety officers, and/or school nurses serving public middle/junior high schools in South Carolina.

Funding for the Excellence in Middle Schools initiative will be available after October 1, 2007. Funding will be based on a per-school allocation and will be distributed to school districts in their regular monthly payments. In August, the Office of Safe Schools and Youth Services will distribute updated guidelines, including the "Excellence in Middle Schools Final Intent Form" that must be signed by the district

superintendent and returned by September 14, 2007, in order for districts to receive their allocation.

Any funds that have not been requested by a school district by the September 14, 2007, due date will be redistributed to other participating districts.

Allowed expenditures include costs for employment of full-time or part-time guidance counselors, school resource officers (SROs), and/or school health nurses in middle/junior high schools. Funds may be used for contractual services for SROs at middle/junior high schools if high schools and middle/junior high schools (1) have funded SROs with other resources and (2) have hired all needed school guidance counselors or school health nurses. Funds may be used for expenditures that can be reasonably associated with the job duties of an SRO (such as SRO uniforms, teaching materials, and equipment associated with the specific duties of the SRO).

Disallowed expenditures include costs of hiring school district employees as school resource officers, costs of contractual services for mental health counselors, and costs for expenditures related to general school safety, such as metal detectors, vehicles, security cameras, and drug dogs. Costs of supplies and materials for guidance and health services are not allowed.

The appropriate accounts for **allowed expenditures** are

391-212-100	Guidance Services Salaries
391-212-200	Guidance Services Employee Benefits
391-212-300	Guidance Services Purchased Services
391-213-100	Health Services Salaries
391-213-200	Health Services Employee Benefits
391-213-300	Health Services Purchased Services
391-258-300	Security Purchased Services
391-258-400	Security Supplies and Materials
391-258-500	Security Equipment

Responsible Office: Office of Youth Services, Division of Educational Services
Contact: Kimberly Smith, 803-734-8101
E-Mail Address: kwsmith@ed.sc.gov

REVENUE 3592 SCHOOL-TO-WORK TRANSITION ACT

SUBFUND 392 EIA FUND

PROJECT NUMBER VA

Allocation Formula

According to Proviso 1A.20 of the General Appropriation Act, 2007 S.C. Acts 117, \$75,000 of the funds appropriated for the Work-Based Learning Program shall be used by the State Department of Education, through the Tech Prep Consortia, to provide for professional development in applied techniques and integration of curriculum, professional development in career guidance for teachers and guidance counselors and for training mentors. In addition, \$500,000 shall be allocated for career counseling specialists in the WIA geographic regions to provide career development activities throughout all schools within the region.

The remaining funds for the Work-Based Learning Program will be allocated to school districts based on the following formula:

$$(2PY \text{ DWPU} \times \text{base}) - (2PY \text{ SWPU} \times 2PY \text{ DTI} \times 0.3 \times \text{base})$$

2PY	=	2d preceding year
DWPU	=	district weighted pupil units
base	=	per-pupil <u>base</u> amount
SWPU	=	state weighted pupil units
DTI	=	district tax index

Note: Proviso 1A.20 stipulates that unexpended funds appropriated in the prior fiscal year may be carried forward to the current fiscal year and expended for the same purposes.

Legal References

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.20 and 1A.46
 24 S.C. Code Ann. Regs. 43-225 (State Board of Education Regulation)

Guidelines

See applicable subprogram codes for Career and Technology Education programs listed under Revenue Code 4210, Vocational Aid.

The following are **allowed expenditures**

- Consultant fees; substitute teacher pay; per diem expenses for workshops for teachers, administrators, counselors and volunteers; to implement activities; to provide opportunities for academic and career and technology education teachers to work together to plan integrated instruction for students; implement strategies and action plans to address accelerated learning for students who are behind their age peers; provide professional development activities to train teachers in identifying, assessing and accommodating different learning styles; provide professional development activities in the areas of applied techniques and workshops on career guidance for teachers and counselors; provide training for mentors; and provide supplies and equipment for the applied academic courses.
- Salary, fringe benefits, travel, and routine office supplies and equipment for the Work-based Learning coordinator.
- Travel for students to work sites. Please ensure that travel funds expended are for approvable, work-based learning activities. The work-based learning must complement and relate to the school-based career majors that the students are pursuing. Travel records must be maintained by the school district.
- Salary, fringe benefits, travel, supplies, and equipment for a career specialist.

The appropriate accounts for **allowed expenditures** are

392-100-120	Instruction Substitute/Temporary Salaries
392-100-200**	Instruction Substitute/Temporary Employee Benefits
392-100-410	Instruction Supplies (for applied academic courses)
392-100-445	Instruction Technology and Software Supplies
392-100-500**	Instruction Equipment (for applied academic courses)
392-212-100	Guidance Services Salaries
392-212-200	Guidance Services Employee Benefits
392-212-300	Guidance Services Purchased Services
392-212-400	Guidance Services Supplies and Materials
392-212-500	Guidance Services Capital Outlay
392-212-600	Guidance Services Other Objects
392-221-100	Improvement of Instruction Curriculum Development Salaries
392-221-200	Improvement of Instruction Curriculum Development Employee Benefits

392-221-300	Improvement of Instruction Curriculum Development Purchased Services
392-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
392-221-500	Improvement of Instruction Curriculum Development Capital Outlay
392-221-600	Improvement of Instruction Curriculum Development Other Objects
392-223-100	Supervision of Special Programs Salaries
392-223-200	Supervision of Special Programs Employee Benefits
392-223-300	Supervision of Special Programs Purchased Services
392-223-400	Supervision of Special Programs Supplies and Materials
392-223-500	Supervision of Special Programs Capital Outlay
392-223-600	Supervision of Special Programs Other Objects
392-224-100	Improvement of Instruction Inservice and Staff Training Salaries
392-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
392-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
392-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
392-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
392-224-600	Improvement of Instruction Inservice and Staff Training Other Objects
392-251-100	Student Transportation (Federal/District Mandated) Salaries
392-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
392-251-331	Student Transportation (Federal/District Mandated) Purchased Services
392-251-400	Student Transportation (Federal/District Mandated) Supplies and Materials
392-251-500	Student Transportation (Federal/District Mandated) Capital Outlay

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Career and Technology Education, Division of
Standards and Learning
Contact: Joe Williams, 803-734-8456
E-Mail Address: jwilliam@ed.sc.gov

REVENUE 3593 EAA REDUCE CLASS SIZE GRADES 1–3

SUBFUND 393 EIA FUND

Allocation Formula

Impaired districts receive a 3.9 percent increase over the prior year's allocation. All other districts receive funds based on free- and reduced-price lunch count. A local match based on the second preceding year EFA formula is required for the reduced class-size funding.

Legal References

S.C. Code Ann. § 59-63-65 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.46 and 1A.54

Guidelines

Local school boards may implement the lower pupil-teacher ratios on a school-by-school, grade-by-grade, or class-by-class basis. District boards of trustees choosing to implement the reduced class-size ratios must establish policies for the administration and operation of the EAA reduction in class-size program. The policies must ensure that priority is given to reducing the ratios in schools with the highest number of students eligible for the federal free- and reduced-lunch program. Board policies should include a specific plan for the use of funds for this program, and school districts must document use of funding to reduce class size. The Office of Quality Assurance will monitor classes to determine compliance with the 15-to-1 class-size reduction plan. SDE audits will be conducted to confirm appropriate use of funds for the reduction of class size.

Districts choosing to implement the reduced class size must track the students served in classes with a 15:1 ratio for three years so that the impact of smaller class size can be evaluated.

Any funds that are not expended by the end of the fiscal year may be carried forward to the following school year. Unobligated funds from state appropriations that become available to a district during a fiscal year shall be redistributed to fund additional teachers on a prorated basis.

Allowed expenditures include costs for teacher salaries and employee benefits.

The appropriate accounts for **allowed expenditures** are

393-112-100	Primary Programs Salaries
393-112-200	Primary Programs Employee Benefits
393-255-100	Student Transportation (State Mandated) Salaries
393-255-200	Student Transportation (State Mandated) Employee Benefits
393-255-300	Student Transportation (State Mandated) Purchased Services
393-255-400	Student Transportation (State Mandated) Supplies and Materials
393-255-500	Student Transportation (State Mandated) Capital Outlay

Responsible Office: Office of Quality Assurance, Division of Accountability
Contact: Elwood Lewis, 803-734-8340
E-Mail Address: elewis@ed.sc.gov

REVENUE 3596 EAA ALTERNATIVE SCHOOLS PROGRAM

SUBFUND 396 EIA FUND

Allocation Formula

Districts or consortia receive the same allocations as in the prior year. Districts will receive per-pupil funding based on the average daily membership of students served by the program at an Education Finance Act weighting of 1.74.

Legal References

S.C. Code Ann. § 59-63-1300 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1A.46 and 1A.53

Guidelines

Under provisions of Section 59-63-1300 of the South Carolina Code of Laws, all of the State's school districts are eligible to receive funds to design programs for students in grades six through twelve "to provide appropriate services to students who for behavioral or academic reasons are not benefiting from the regular school program or may be interfering with the learning of others."

- A. Any alternative school funded through the provisions of the alternative education legislation must be at a site separate from other schools or operated at a time when those schools are not in session or operated in another building on the school campus that would provide complete separation from other students. The selected site must meet state and local requirements for facilities and be approved by the State Department of Education's Office of School Facilities according to the requirements of the *South Carolina School Facilities Planning and Construction Guide*. Requests for waivers to the requirements must be submitted to the Office of School Facilities at the State Department of Education and approved prior to occupancy.
- B. Applications for proposed alternative education programs will be reviewed by the South Carolina Department of Education. All applications will be submitted under the authority and jurisdiction of the district superintendent. For districts submitting applications as a consortium, one school district must be designated as the fiscal agent.
- C. The funding period will be from the date of award through June 30, 2008.

D. The annual budget year will end June 30 of each year.

Allowed expenditures include costs contained in the approved application.

The appropriate accounts for **allowed expenditures** are

396-100-100**	Instruction Salaries and Stipends
396-100-200	Instruction Employee Benefits
396-100-300	Instruction Purchased Services
396-100-400	Instruction Supplies and Materials
396-100-500	Instruction Capital Outlay
396-200-100**	Support Services Salaries and Stipends
396-200-200	Support Services Employee Benefits
396-200-300	Support Services Purchased Services
396-200-400	Support Services Supplies and Materials
396-200-500	Support Services Capital Outlay

****Because** a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. The function and object codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

Responsible Office: Office of School Choice, Division of Educational Services
Contact: Aveene Coleman, 803-734-3057
E-Mail Address: acoleman@ed.sc.gov

**REVENUE 3598 BUS DRIVER SALARY SUPPLEMENT
(No Carryover Provision)**

SUBFUND 398 EIA FUND

Allocation Formula

Allocations to school districts will be based on the time necessary to accomplish all school bus driver functions. These times will be calculated from documents that are already part of the Annual Route Plan process.

The two essential components of this formula are the route minutes on the approved state-funded R-16s/R-17s "School Bus Route Descriptions" and the number of route buses operated on the approved R-16s/R-17s.

School districts may contact the Office of Transportation for specific district allocations.

Legal Reference

S.C. Code Ann. § 59-65-10 (2004)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

EIA funds for school bus driver salaries must be used to offset the bus driver salary and fringe benefit costs associated with transportation. For Gifted and Talented instructional classes, funds cover costs associated with transportation from school to school. For pupils enrolled in early childhood classes for four-year-olds (who request transportation), funds cover costs associated with transportation to and from school.

Allowed expenditures include school bus driver salaries associated with state-sponsored transportation for Gifted and Talented instruction and EIA Early Childhood Program for four-year-olds at hourly rates equal to the State Department of Education's recommended bus driver salary schedule guidelines and the corresponding employee fringe benefits.

The appropriate accounts for **allowed expenditures** are

398-255-100	Student Transportation (State Mandated) (Bus Driver) Salaries
398-255-200	Student Transportation (State Mandated) (Bus Driver) Employee Benefits

All calculations must be in compliance with the requirements for Revenue Code 3160, School Bus Driver Salary, as found in section 4 of this document.

Responsible Office: Office of Transportation, Division of Innovation and Support
Contact: Doug Hamrick, 803-734-8246
E-Mail Address: dhamrick@ed.sc.gov